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STATUTORY INSTRUMENTS

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**2002 No. 2006**

The Tax Credits (Definition and  
Calculation of Income) Regulations 2002

PART 2 **U.K.**

Income for the purposes of tax credits

*CHAPTER 10*

*Notional Income*

**Introduction** **U.K.**

**13.** In these Regulations “notional income” means income which, by virtue of regulations 14 to 17 a claimant is treated as having, but which he does not in fact have.

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**Modifications etc. (not altering text)**

**C1** [Reg. 13](#) modified (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013](#) (S.I. 2013/386), regs. 1(2), 17, [Sch. para. 27](#)

**Status:**

Point in time view as at 06/04/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Definition and Calculation of Income) Regulations 2002, Section 13.