

---

*Status: Point in time view as at 01/01/2003.*

*Changes to legislation: Tax Credits Act 2002, Introductory Text is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

---



# Tax Credits Act 2002

## 2002 CHAPTER 21

An Act to make provision for tax credits; to amend the law about child benefit and guardian's allowance; and for connected purposes. [8th July 2002]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

---

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

C1 Act modified (temp. from 1.1.2003) by [The Tax Credits \(Appeals\) \(No. 2\) Regulations 2002 \(S.I. 2002/3196\)](#), regs. 1(2), 24, 25

**Status:**

Point in time view as at 01/01/2003.

**Changes to legislation:**

Tax Credits Act 2002, Introductory Text is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.