



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**
- C2 Act applied (with modifications) (E.W.S.) (16.6.2014) by [The Universal Credit \(Transitional Provisions\) Regulations 2014 \(S.I. 2014/1230\)](#), **reg. 12(2)-(6)** (as amended 1.5.2016) by [The Universal Credit \(Transitional Provisions\) \(Amendment\) Regulations 2016 \(S.I. 2016/232\)](#), regs. 1(2), **2**
- C3 Act applied (with modifications) (E.W.S.) by [The Universal Credit \(Transitional Provisions\) Regulations 2014 \(S.I. 2014/1230\)](#), **reg. 12A(2)**, **Sch. 1** (as inserted (13.10.2014) by S.I. 2014/1626, regs. 1(2), **4(1)**; as renumbered (24.7.2019) by S.I. 2019/1152, regs. 1(2), **3(8)**; and as amended (29.6.2023) by S.I. 2023/543, regs. 1(1), **6(5)(a)**)
- C4 Act applied (with modifications) (N.I.) (5.6.2016 for specified purposes) by [The Universal Credit \(Transitional Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/226\)](#), regs. 10(2)-(6), 11(2), **Sch.** (as amended (25.9.2017) by S.I. 2017/781, arts. 1, **8(3)**)

Status:

Point in time view as at 25/09/2017.

Changes to legislation:

Tax Credits Act 2002, Introductory Text is up to date with all changes known to be in force on or before 05 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.