

*These notes refer to the Tax Credits Act 2002
(c.21) which received Royal Assent on 8 July 2002*

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Tax Credits

Schedule 3: Tax credits: consequential amendments

Children Act 1989

167. *Paragraphs 15 to 20* provide that where local authorities provide services for children in need, they will not be able to recover the cost of such services from persons in receipt of working tax credit or child tax credit other than the family element. *Paragraph 16(3)* enables regulations to be made by the Treasury providing that certain persons can be treated as being in receipt of working tax credit or any element of child tax credit other than the family element for the purposes of Part 3 of the Children Act 1989. This might cover, for example, persons who would receive tax credits but for the provision of free childcare to that person under Part 3 of that Act. *Paragraphs 51 to 56* make equivalent amendments to the Children (Northern Ireland) Order 1995.