



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

General

VALID FROM 09/07/2002

1 **Introductory**

- (1) This Act makes provision for—
 - (a) a tax credit to be known as child tax credit, and
 - (b) a tax credit to be known as working tax credit.
- (2) In this Act references to a tax credit are to either of those tax credits and references to tax credits are to both of them.
- (3) The following (which are superseded by tax credits) are abolished—
 - (a) children's tax credit under section 257AA of the Income and Corporation Taxes Act 1988 (c. 1),
 - (b) working families' tax credit,
 - (c) disabled person's tax credit,
 - (d) the amounts which, in relation to income support and income-based jobseeker's allowance, are prescribed as part of the applicable amount in respect of a child or young person, the family premium, the enhanced disability premium in respect of a child or young person and the disabled child premium,
 - (e) increases in benefits in respect of children under sections 80 and 90 of the Social Security Contributions and Benefits Act 1992 (c. 4) and sections 80 and 90 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), and

Status: Point in time view as at 08/07/2002. This version of this provision is not valid for this point in time.

Changes to legislation: Tax Credits Act 2002, Section 1 is up to date with all changes known to be in force on or before 29 June 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)

- (f) the employment credit under the schemes under section 2(2) of the Employment and Training Act 1973 (c. 50) and section 1 of the Employment and Training Act (Northern Ireland) 1950 (c. 29 (N.I.)) known as “New Deal 50plus”.

Commencement Information

- II** S. 1 partly in force; s. 1 not in force at Royal Assent, see s. 61; s. 1(1)(2) in force at 9.7.2002 by [S.I. 2002/1727, art. 2](#); s. 1(3)(e) in force at 6.4.2003 by [S.I. 2003/938, art. 2](#) (with [art. 3](#) and with savings in [S.R. 2003/212, art. 2](#)); s. 1(3)(a)(f) in force at 6.4.2003 and s. 1(3)(b)(c) in force at 8.4.2003 by [S.I. 2003/962, art. 2\(3\)\(a\)\(4\)\(a\)](#)

Status:

Point in time view as at 08/07/2002. This version of this provision is not valid for this point in time.

Changes to legislation:

Tax Credits Act 2002, Section 1 is up to date with all changes known to be in force on or before 29 June 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.