



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

General

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- (3) The following (which are superseded by tax credits) are abolished—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
 - (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

Status: This is the original version (as it was originally enacted).

and Training Act (Northern Ireland) 1950 (c. 29 (N.I.)) known as “New Deal 50plus”.