

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

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 1: Tax Credits**

##### ***Section 42: Persons subject to immigration control***

159. This section provides for regulations to be made about the access people subject to immigration control are to have to tax credits.