



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Supplementary

43 Polygamous marriages

- (1) Regulations may make provision for this Part to apply in relation to persons who are parties to polygamous marriages subject to prescribed modifications.
- (2) A person is a party to a polygamous marriage if—
 - (a) he is a party to a marriage entered into under a law which permits polygamy, and
 - (b) either party to the marriage has a spouse additional to the other party.