



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 3

#### SUPPLEMENTARY

##### *Other supplementary provisions*

#### **67 Interpretation**

In this Act—

“the Board” means the Commissioners of Inland Revenue,

“modifications” includes alterations, additions and omissions, and  
“modifies” is to be construed accordingly,

“the Northern Ireland Department” means the Department for Social  
Development in Northern Ireland,

“prescribed” means prescribed by regulations, and

“tax credit” and “tax credits” have the meanings given by section 1(2).

**Status:**

Point in time view as at 08/07/2002. This version of this provision has been superseded.

**Changes to legislation:**

Tax Credits Act 2002, Section 67 is up to date with all changes known to be in force on or before 09 July 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.