



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,
[^{F1}“cautioned”, in relation to any person and any offence, means cautioned after the person concerned has admitted the offence; and “caution” is to be interpreted accordingly;]
“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).

Textual Amendments

- F1** Words in s. 67 inserted (6.4.2013) by [Welfare Reform Act 2012 \(c. 5\), ss. 120\(5\), 150\(3\)](#); [S.I. 2013/178, art. 2](#)

Modifications etc. (not altering text)

- C1** [S. 67](#) applied (with modifications) (E.W.) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Tax Credits Act 2002 \(Additional Payments Modification and Disapplication\) Regulations 2022 \(S.I. 2022/1208\)](#), regs. 1(1), [6](#)

Status:

Point in time view as at 22/12/2022.

Changes to legislation:

Tax Credits Act 2002, Section 67 is up to date with all changes known to be in force on or before 27 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.