



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 1

#### TAX CREDITS

##### *Child tax credit*

#### **9 Maximum rate**

- (1) The maximum rate at which a person or persons may be entitled to child tax credit is to be determined in the prescribed manner.
- (2) The prescribed manner of determination must involve the inclusion of—
  - (a) an element which is to be included in the case of all persons entitled to child tax credit, and
  - (b) an element in respect of each child or qualifying young person for whom the person is, or either or both of them is or are, responsible.
- (3) The element specified in paragraph (a) of subsection (2) is to be known as the family element of child tax credit and that specified in paragraph (b) of that subsection is to be known as the individual element of child tax credit.
- (4) The prescribed manner of determination may involve the inclusion of such other elements as may be prescribed.
- (5) The prescribed manner of determination—
  - (a) may include provision for the amount of the family element of child tax credit to vary according to the age of any of the children or qualifying young persons or according to any such other factors as may be prescribed,
  - (b) may include provision for the amount of the individual element of child tax credit to vary according to the age of the child or qualifying young person or according to any such other factors as may be prescribed, and
  - (c) must include provision for the amount of the individual element of child tax credit to be increased in the case of a child or qualifying young person who is

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*Status: This is the original version (as it was originally enacted).*

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disabled and to be further increased in the case of a child or qualifying young person who is severely disabled.

- (6) A child or qualifying young person is disabled, or severely disabled, for the purposes of this section only if—
- (a) he satisfies prescribed conditions, or
  - (b) prescribed conditions exist in relation to him.
- (7) If, in accordance with regulations under section 8(2), more than one claimant may be entitled to child tax credit in respect of the same child or qualifying young person, the prescribed manner of determination may include provision for the amount of any element of child tax credit included in the case of any one or more of them to be less than it would be if only one claimant were so entitled.
- (8) “Claimant” means—
- (a) in the case of a single claim, the person who makes the claim, and
  - (b) in the case of a joint claim, the persons who make the claim.