
Status: Point in time view as at 09/12/2021.

Changes to legislation: There are currently no known outstanding effects for the The Tax Credits (Definition and Calculation of Income) Regulations 2002, Introductory Text. (See end of Document for details)

STATUTORY INSTRUMENTS

2002 No. 2006

TAX CREDITS

The Tax Credits (Definition and Calculation of Income) Regulations 2002

Made - - - - 30th July 2002

Coming into force in accordance with regulation 1

^{M1} Whereas a draft of this instrument, which contains the first regulations made under section 7(8) and (9) of the Tax Credits Act 2002, has been laid before, and approved by resolution of, each House of Parliament:

Now, therefore, the Treasury, in exercise of the powers conferred upon them by sections 7(8) and (9), 65(1), (7) and (9) and 67 of the Tax Credits Act 2002^{M2}, hereby make the following Regulations:

Modifications etc. (not altering text)

- C1** Regulations modified (6.4.2003) by [The Tax Credits \(Polygamous Marriages\) Regulations 2003 \(S.I. 2003/742\)](#), regs. 1(1), **35-38** (with reg. 1(2))
- C2** [Regulations](#) applied (with modifications) (13.10.2014) by S.I. 2014/1230 reg. 12A(2) Sch. paras. 12-23 (as inserted by [The Universal Credit \(Transitional Provisions\) \(Amendment\) Regulations 2014 \(S.I. 2014/1626\)](#), regs. 1(2), **4(1)**)
- C3** [Regulations](#) applied with modification(s) (coming into force in accordance with reg.1 of the amending Rule) by [The Universal Credit \(Transitional Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/226\)](#), **Sch. paras. 11-23**

Marginal Citations

- M1** 2002 c.21.
- M2** Section 67 is cited because of the meaning ascribed to “prescribed”.

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