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STATUTORY INSTRUMENTS

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**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*

Whereas a draft of this instrument, which contains the first regulations made under section 7(8) and (9) of the Tax Credits Act 2002(1), 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(2), hereby make the following Regulations:

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(1) 2002 c. 21.

(2) Section 67 is cited because of the meaning ascribed to “prescribed”.