

STATUTORY INSTRUMENTS

2002 No. 2008

The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

Social security benefits prescribed for the purposes of section 7(2) of the Act

4.—^[F1(1)] ^[F2]Subject to paragraph (2),] the following are social security benefits prescribed for the purposes of section 7(2) of the Act in relation to child tax credit and working tax credit—

- (a) income support under Part 7 of the Social Security Contributions and Benefit Act 1992 ^{M1} other than income support to which a person is entitled only by virtue of regulation 6(2) and (3) of the Income Support (General) Regulations 1987 ^{M2};
- (b) income support under Part 7 of the Social Security Contributions and Benefit (Northern Ireland) Act 1992 ^{M3} other than income support to which a person is entitled only by virtue of regulation 6(2) and (3) of the Income Support (General) Regulations (Northern Ireland) 1987 ^{M4};
- (c) an income-based jobseeker's allowance within the meaning of the Jobseekers Act 1995 ^{M5} or the Jobseekers (Northern Ireland) Order 1995 ^{M6};
- ^[F3](d) state pension credit within the meaning of the State Pension Credit Act 2002 or the State Pension Credit Act (Northern Ireland) 2002.]
- ^[F4](e) an income-related employment and support allowance payable under Part 1 of the Welfare Reform Act 2007.]

^[F5](2) Paragraph (1) shall not apply in relation to working tax credit during the four-week period described in regulation 7D of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (ceasing to undertake work or working for less than 16 or 30 hours per week).]

Textual Amendments

- F1** Reg. 4 renumbered as reg. 4(1) (6.4.2010) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/751\)](#), regs. 1, **17(1)**
- F2** Words in reg. 4(1) inserted (6.4.2010) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/751\)](#), regs. 1, **17(1)**
- F3** Reg. 4(d) added (26.11.2003) by [The Tax Credits \(Miscellaneous Amendments No.2\) Regulations 2003 \(S.I. 2003/2815\)](#), regs. 1, **18**
- F4** Reg. 4(e) added (E.W.S.) (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 3\) Regulations 2008 \(S.I. 2008/1879\)](#), regs. 1(1), **23**
- F5** Reg. 4(2) inserted (6.4.2010) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/751\)](#), regs. 1, **17(2)**

Commencement Information

- I1** Reg. 4 in force (1.8.2002) for specified purpose and in force (1.1.2003) for further specified purpose, otherwise (6.4.2003) for all other purposes.

Changes to legislation: There are currently no known outstanding effects for the The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002, Section 4. (See end of Document for details)

Marginal Citations

- M1** 1992 c.4.
- M2** [S.I. 1987/1967](#). Regulation 6 was renumbered paragraph (1) of that regulation and paragraphs (2) and (3) of that regulation were added by regulation 2(3) of [S.I. 1999/2556](#).
- M3** 1992 c.7.
- M4** [S.R. 1987 No. 459](#). Regulation 6 was renumbered paragraph (1) of that regulation and paragraphs (2) and (3) of that regulation were added by regulation 2(3) of [S.R. 1999 No. 381](#).
- M5** 1995 c.18.
- M6** [S.I. 1995/2705 \(N.I. 15\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002, Section 4.