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STATUTORY INSTRUMENTS

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**2002 No. 2173**

**TAX CREDITS**

The Tax Credits (Payments by [<sup>F1</sup>the  
Commissioners]) Regulations 2002

*Made* - - - - *20th August 2002*  
*Laid before Parliament* *21st August 2002*  
*Coming into force* - - *6th April 2003*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 24(2), (3), (4), (7) and (8), 65(1), (2) and (7) and 67 of the Tax Credits Act 2002<sup>M1</sup>, hereby make the following Regulations:

**Textual Amendments**

- F1** Words in Regulations title substituted (29.8.2005) by [The Tax Credit \(Payment by Employers, etc.\) \(Amendment\) Regulations 2005 \(S.I. 2005/2200\)](#), regs. 1(1), **7(2)**

**Modifications etc. (not altering text)**

- C1** Regulations applied (with modifications) by [The Universal Credit \(Transitional Provisions\) Regulations 2014 \(S.I. 2014/1230\)](#), **reg. 12A(2)**, **Sch. para. 36** (as inserted (13.10.2014) by S.I. 2014/1626, regs. 1(2), **4(1)(2)**)
- C2** Regulations modified (6.4.2003) by [The Tax Credits \(Polygamous Marriages\) Regulations 2003 \(S.I. 2003/742\)](#), **regs. 48-50** (with **reg. 1(2)**) (as amended (6.4.2017) by S.I. 2017/387, regs. 1, 11)

**Marginal Citations**

- M1** [2002 c. 21](#). Section 67 is cited because of the meaning it ascribes to the word prescribed.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Payments by the Commissioners) Regulations 2002, Introductory Text.