
STATUTORY INSTRUMENTS

2002 No. 2173

The Tax Credits (Payments by the Commissioners) Regulations 2002

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Payments by [^{F1}the Commissioners]) Regulations 2002 and shall come into force on 6th April 2003.

(2) These Regulations have effect in relation to payments of a tax credit, or any element of a tax credit, which must be made ^{F2}... in relation to the tax year beginning with 6th April 2003 and subsequent tax years.

[^{F3}(3) Regulations 8 to 14 have effect only in relation to such payments as must be made by the Board.]

Textual Amendments

- F1** Words in [reg. 1\(1\)](#) substituted (29.8.2005) by [The Tax Credit \(Payment by Employers, etc.\) \(Amendment\) Regulations 2005 \(S.I. 2005/2200\)](#), regs. 1(1), **7(2)**
- F2** Words in [reg. 1\(2\)](#) omitted (6.4.2003) by virtue of [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **7(2)**
- F3** [Reg. 1\(3\)](#) added (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **7(3)**

Status:

Point in time view as at 29/08/2005.

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Payments by the Commissioners) Regulations 2002, Section 1.