

STATUTORY INSTRUMENTS

2003 No. 653

The Tax Credits (Immigration) Regulations 2003

Interpretation

2. In these Regulations—

“the Act” means the Tax Credits Act 2002;

“the Child Tax Credit Regulations” means the Child Tax Credit Regulations 2002 ^{M1};

[^{F1}“couple” has the meaning given by section 3(5A) of the Act;]

“immigration rules” has the meaning given by section 33 of the Immigration Act 1971 ^{M2};

“joint claim” has the meaning given by section 3(8) of the Act;

“limited leave” has the meaning given by section 33 of the Immigration Act 1971;

^{F2} ...

“person subject to immigration control” has the meaning in section 115(9) of the Immigration and Asylum Act 1999 ^{M3};

“refugee” means a person who has been recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951 as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967 ^{M4};

“tax credit” refers to either child tax credit or working tax credit and references to tax credits are to both of them;

“the Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ^{M5}.

Textual Amendments

F1 Words in reg. 2 inserted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **7(2)(a)**

F2 Words in reg. 2 omitted (5.12.2005) by virtue of The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **7(2)(b)**

Marginal Citations

M1 S.I. 2002/2007.

M2 1971 c. 77.

M3 1999 c. 33.

M4 TS 39 (1954); Cmd 9171, as amended by TS 15 (1969); Cmd 3906.

M5 S.I. 2002/2005.

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Immigration) Regulations 2003, Section 2.