



Tax Credits Act 2002

2002 CHAPTER 21

An Act to make provision for tax credits; to amend the law about child benefit and guardian's allowance; and for connected purposes. [8th July 2002]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1 Act modified (temp. from 1.1.2003) by [The Tax Credits \(Appeals\) \(No. 2\) Regulations 2002 \(S.I. 2002/3196\)](#), regs. 1(2), 24, 25
- C2 Act applied (with modifications) (E.W.S.) (16.6.2014) by [The Universal Credit \(Transitional Provisions\) Regulations 2014 \(S.I. 2014/1230\)](#), [reg. 12\(2\)-\(6\)](#) (as amended 1.5.2016) by [S.I. 2016/232](#), regs. 1(2), 2
- C3 Act applied (with modifications) (E.W.S.) by [The Universal Credit \(Transitional Provisions\) Regulations 2014 \(S.I. 2014/1230\)](#), [reg. 12A\(2\)](#), [Sch. 1](#) (as inserted (13.10.2014) by [S.I. 2014/1626](#), regs. 1(2), 4(1); as renumbered (24.7.2019) by [S.I. 2019/1152](#), regs. 1(2), 3(8); and as amended (29.6.2023) by [S.I. 2023/543](#), regs. 1(1), 6(5)(a))
- C4 Act applied (with modifications) (N.I.) (5.6.2016 for specified purposes) by [The Universal Credit \(Transitional Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/226\)](#), regs. 10(2)-(6), 11(2), [Sch.](#) (as amended (25.9.2017) by [S.I. 2017/781](#), arts. 1, 8(3))
- C5 Act applied (with modifications) (N.I.) (coming into force in accordance with reg 1 of the amending Regulations) by [The Universal Credit \(Transitional Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/226\)](#), [reg. 10\(2\)-\(6\)](#)
- C6 Act applied (with modifications) (coming into force in accordance with reg.1 of the amending Regulations) by [The Universal Credit \(Transitional Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/226\)](#), [Sch. paras. 1-10](#)

Changes to legislation:

Tax Credits Act 2002, Introductory Text is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)