

*These notes refer to the Tax Credits Act 2002
(c.21) which received Royal Assent on 8 July 2002*

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Tax Credits

Section 43: Polygamous marriages

160. Exceptionally, those claiming tax credits may be parties to polygamous marriages. Section 39 allows appropriate modifications to tax credit rules to be made by regulations to accommodate these cases.