



# Tax Credits Act 2002

## 2002 CHAPTER 21

### [<sup>F1</sup>PART 1

#### TAX CREDITS

#### [<sup>F1</sup>Child tax credit

#### Textual Amendments

- F1** Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in [art. 3](#) of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2019/167, arts. 2, 3

### 8 Entitlement

- (1) The entitlement of the person or persons by whom a claim for child tax credit has been made is dependent on him, or either or both of them, being responsible for one or more children or qualifying young persons.
- (2) Regulations may make provision for the purposes of child tax credit as to the circumstances in which a person is or is not responsible for a child or qualifying young person.
- (3) For the purposes of this Part a person is a child if he has not attained the age of sixteen; but regulations may make provision for a person who has attained that age to remain a child for the purposes of this Part after attaining that age for a prescribed period or until a prescribed date.
- (4) In this Part “qualifying young person” means a person, other than a child, who—
  - (a) has not attained such age (greater than sixteen) as is prescribed, and
  - (b) satisfies prescribed conditions.
- (5) Circumstances may be prescribed in which a person is to be entitled to child tax credit for a prescribed period in respect of a child or qualifying young person who has died.

*Changes to legislation: Tax Credits Act 2002, Cross Heading: Child tax credit 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. (See end of Document for details) View outstanding changes*

### Commencement Information

- II** S. 8 wholly in force at 6.4.2003; s. 8 not in force at Royal Assent, see s. 61; s. 8 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I. 2002/1727](#), [art. 2](#)

## 9 Maximum rate

- (1) The maximum rate at which a person or persons may be entitled to child tax credit is to be determined in the prescribed manner.
- (2) The prescribed manner of determination must involve the inclusion of—
  - (a) an element which is to be included in the case of [<sup>F2</sup>every person or persons entitled to child tax credit who is, or either or both of whom is or are, responsible for a child or qualifying young person who was born before 6 April 2017,]
  - (b) an element in respect of each child or qualifying young person for whom the person is, or either or both of them is or are, responsible. [<sup>F3</sup>, and
  - (c) an element which is to be included in the case of a child or qualifying young person who is disabled or severely disabled.]
- (3) The element specified in paragraph (a) of subsection (2) is to be known as the family element of child tax credit and that specified in paragraph (b) of that subsection is to be known as the individual element of child tax credit [<sup>F4</sup>and that specified in paragraph (c) of that subsection is to be known as the disability element of child tax credit].
- [<sup>F5</sup>(3A) Subsection (3B) applies in the case of a person or persons entitled to child tax credit where the person is, or either or both of them is or are, responsible for a child or qualifying young person born on or after 6 April 2017.
- (3B) The prescribed manner of determination in relation to the person or persons must not include an individual element of child tax credit in respect of the child or qualifying young person unless—
  - (a) he is (or they are) claiming the individual element of child tax credit for no more than one other child or qualifying young person, or
  - (b) a prescribed exception applies.]
- (4) The prescribed manner of determination may involve the inclusion of such other elements as may be prescribed.
- (5) The prescribed manner of determination—
  - (a) may include provision for the amount of the family element of child tax credit to vary according to the age of any of the children or qualifying young persons or according to any such other factors as may be prescribed,
  - (b) may include provision for the amount of the individual element of child tax credit to vary according to the age of the child or qualifying young person or according to any such other factors as may be prescribed, and
  - [<sup>F6</sup>(c) may include provision for the amount of the disability element of child tax credit to vary according to whether the child or qualifying young person is disabled or severely disabled.]

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- (6) A child or qualifying young person is disabled, or severely disabled, for the purposes of this section only if—
- (a) he satisfies prescribed conditions, or
  - (b) prescribed conditions exist in relation to him.
- (7) If, in accordance with regulations under section 8(2), more than one claimant may be entitled to child tax credit in respect of the same child or qualifying young person, the prescribed manner of determination may include provision for the amount of any element of child tax credit included in the case of any one or more of them to be less than it would be if only one claimant were so entitled.
- (8) “Claimant” means—
- (a) in the case of a single claim, the person who makes the claim, and
  - (b) in the case of a joint claim, the persons who make the claim.]

#### Textual Amendments

- F2** Words in s. 9(2)(a) substituted (16.3.2016 for specified purposes, 6.4.2017 in so far as not already in force) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), **ss. 13(2)(a)**, 36(4)
- F3** S. 9(2)(c) inserted (16.3.2016 for specified purposes, 6.4.2017 in so far as not already in force) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), **ss. 13(2)(b)**, 36(4)
- F4** Words in s. 9(3) inserted (16.3.2016 for specified purposes, 6.4.2017 in so far as not already in force) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), **ss. 13(3)**, 36(4)
- F5** S. 9(3A)(3B) inserted (16.3.2016 for specified purposes, 6.4.2017 in so far as not already in force) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), **ss. 13(4)**, 36(4)
- F6** S. 9(5)(c) substituted (16.3.2016 for specified purposes, 6.4.2017 in so far as not already in force) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), **ss. 13(5)**, 36(4)

#### Commencement Information

- I2** S. 9 wholly in force at 6.4.2003; s. 9 not in force at Royal Assent, see s. 61; s. 9 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I. 2002/1727](#), **art. 2**

**Changes to legislation:**

Tax Credits Act 2002, Cross Heading: Child tax credit 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.

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

**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](#)