



# Tax Credits Act 2002

## 2002 CHAPTER 21

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

#### TAX CREDITS

##### *General*

### [<sup>F13</sup> Claims

- (1) Entitlement to a tax credit for the whole or part of a tax year is dependent on the making of a claim for it.
- (2) Where the Board—
  - (a) decide under section 14 not to make an award of a tax credit on a claim, or
  - (b) decide under section 16 to terminate an award of a tax credit made on a claim, (subject to any appeal) any entitlement, or subsequent entitlement, to the tax credit for any part of the same tax year is dependent on the making of a new claim.
- (3) A claim for a tax credit may be made—
  - (a) jointly by the members of a [<sup>F2</sup>couple] both of whom are aged at least sixteen and are in the United Kingdom, or
  - (b) by a person who is aged at least sixteen and is in the United Kingdom but is not entitled to make a claim under paragraph (a) (jointly with another).
- (4) Entitlement to a tax credit pursuant to a claim ceases—
  - (a) in the case of a joint claim, if the persons by whom it was made could no longer jointly make a joint claim, and
  - (b) in the case of a single claim, if the person by whom it was made could no longer make a single claim.
- (5A) In this Part “couple” means—
  - [<sup>F3</sup>(a) two people who are married to, or civil partners of, each other and are neither—

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*Changes to legislation: Tax Credits Act 2002, Section 3 is up to date with all changes known to be in force on or before 25 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*

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- (i) separated under a court order, nor
  - (ii) separated in circumstances in which the separation is likely to be permanent, or
  - (b) two people who are not married to, or civil partners of, each other but are living together as if they were a married couple or civil partners.]
- (7) Circumstances may be prescribed in which a person is to be treated for the purposes of this Part as being, or as not being, in the United Kingdom.
- (8) In this Part—  
 “joint claim” means a claim under paragraph (a) of subsection (3), and  
 “single claim” means a claim under paragraph (b) of that subsection.]

#### 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- F1** Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in [art. 3](#) of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt.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
- F2** Words in s. 3(3)(a) substituted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 144\(2\)](#); S.I. 2005/3175, art. 2(1), Sch. 1
- F3** S. 3(5A)(a)(b) substituted for s. 3(5A)(a)-(d) (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\)](#), reg. 1(2), [Sch. 3 para. 23\(2\)](#)

#### Commencement Information

- I1** S. 3 partly in force; s. 3 not in force at Royal Assent, see s. 61; s. 3(1)(3) in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003, s. 3(2) in force at 1.1.2003, s. 3(4) in force for certain purposes at 1.8.2002 and s. 3(5)-(8) in force at 9.7.2002 by [S.I. 2002/1727](#), [art. 2](#)

**Changes to legislation:**

Tax Credits Act 2002, Section 3 is up to date with all changes known to be in force on or before 25 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](#)