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STATUTORY INSTRUMENTS

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**2002 No. 2006**

**TAX CREDITS**

The Tax Credits (Definition and  
Calculation of Income) Regulations 2002

Made - - - - 30th July 2002

Coming into force in accordance with regulation 1

THE TAX CREDITS (DEFINITION AND  
CALCULATION OF INCOME) REGULATIONS 2002

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tax Credits (Definition and Calculation of Income) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Document Generated: 2024-04-20

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

- Regulations amendment to earlier affecting provisions S.I. 2014/1230, reg. 12A, Sch. paras. 12-23 by [S.I. 2024/341 reg. 8\(3\)\(4\)](#)
- reg. 4(1)(h) word omitted by [S.I. 2014/3255 art. 12\(2\)\(a\)\(i\)](#)
- reg. 4(1)(h) words omitted by [S.I. 2014/3255 art. 12\(2\)\(a\)\(ii\)](#)