
Changes to legislation: Tax Credits Act 2002, Paragraph 30 is up to date with all changes known to be in force on or before 01 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

SCHEDULES

SCHEDULE 3

TAX CREDITS: CONSEQUENTIAL AMENDMENTS

30 In section 42 (long-term incapacity benefit for widows and widowers), for subsection (1) substitute—

“(1) Where a person claims incapacity benefit under section 40 or 41 above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

- (a) the day following that on which he so ceased was a day of incapacity for work for him,
- (b) he has been entitled to incapacity benefit under that section within the period of two years ending with that day of incapacity for work, and
- (c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(1A) A person satisfies the relevant tax credit conditions on a day if—

- (a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and
- (b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim.”

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Changes and effects yet to be applied to :

- Sch. 3 para. 30 repealed by [2007 c. 5 Sch. 8](#)
- 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](#)