



Tax Credits Act 2002

2002 CHAPTER 21

[^{F1}PART 1

TAX CREDITS

General

[^{F1} **Introductory**

- (1) This Act makes provision for—
 - (a) a tax credit to be known as child tax credit, and
 - (b) a tax credit to be known as working tax credit.
- (2) In this Act references to a tax credit are to either of those tax credits and references to tax credits are to both of them.
- (3) The following (which are superseded by tax credits) are abolished—
 - (a) children's tax credit under section 257AA of the Income and Corporation Taxes Act 1988 (c. 1),
 - (b) working families' tax credit,
 - (c) disabled person's tax credit,
 - (d) the amounts which, in relation to income support and income-based jobseeker's allowance, are prescribed as part of the applicable amount in respect of a child or young person, the family premium, the enhanced disability premium in respect of a child or young person and the disabled child premium,
 - (e) increases in benefits in respect of children under sections 80 and 90 of the Social Security Contributions and Benefits Act 1992 (c. 4) and sections 80 and 90 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), and
 - (f) the employment credit under the schemes under section 2(2) of the Employment and Training Act 1973 (c. 50) and section 1 of the Employment

Changes to legislation: Tax Credits Act 2002, Section 1 is up to date with all changes known to be in force on or before 22 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

and Training Act (Northern Ireland) 1950 (c. 29 (N.I.)) known as “New Deal 50plus”.]

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- F1** Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in [art. 3](#) of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt.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

Modifications etc. (not altering text)

- C1** S. 1 functions made exercisable concurrently (10.1.2018) by [The Transfer of Functions \(International Development\) Order 2017 \(S.I. 2017/1283\)](#), arts. 1(2), [2\(a\)](#) (with [art. 3](#))

Commencement Information

- I1** S. 1 partly in force; s. 1 not in force at Royal Assent, see s. 61; s. 1(1)(2) in force at 9.7.2002 by [S.I. 2002/1727](#), [art. 2](#); s. 1(3)(e) in force at 6.4.2003 by [S.I. 2003/938](#), [art. 2](#) (with [art. 3](#) and with savings in [S.R. 2003/212](#), [art. 2](#)); s. 1(3)(a)(f) in force at 6.4.2003 and s. 1(3)(b)(c) in force at 8.4.2003 by [S.I. 2003/962](#), [art. 2\(3\)\(a\)\(4\)\(a\)](#)

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Changes and effects yet to be applied to :

- s. 1(3)(d) coming into force by [S.I. 2003/962 art. 2\(5\)](#) (Effect not applied to legislation.gov.uk. This commencing provision was amended by S.I. 2005/1106, S.I. 2006/3369, S.I. 2008/3151 and S.I. 2011/2910, art. 2 before finally being revoked (14.7.2014) by S.I. 2014/1848, art. 2)
- 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](#)