



Tax Credits Act 2002

2002 CHAPTER 21

PART 3

SUPPLEMENTARY

Other supplementary provisions

67 Interpretation

In this Act—

“the Board” means the Commissioners of Inland Revenue,
[^{F1}“cautioned”, in relation to any person and any offence, means cautioned after the person concerned has admitted the offence; and “caution” is to be interpreted accordingly;]

“modifications” includes alterations, additions and omissions, and
“modifies” is to be construed accordingly,

“the Northern Ireland Department” means the Department for Social Development in Northern Ireland,

“prescribed” means prescribed by regulations, and

“tax credit” and “tax credits” have the meanings given by section 1(2).

Textual Amendments

F1 Words in s. 67 inserted (6.4.2013) by [Welfare Reform Act 2012 \(c. 5\), ss. 120\(5\), 150\(3\)](#); S.I. 2013/178, art. 2

Modifications etc. (not altering text)

C1 [S. 67](#) applied (with modifications) (E.W.) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Tax Credits Act 2002 \(Additional Payments Modification and Disapplication\) Regulations 2022 \(S.I. 2022/1208\)](#), regs. 1(1), 6

Changes to legislation:

Tax Credits Act 2002, Section 67 is up to date with all changes known to be in force on or before 17 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 67 repealed by [2012 c. 5 Sch. 14 Pt. 12](#)
- 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- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)