



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,

“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).