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STATUTORY INSTRUMENTS

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**2002 No. 2007**

**TAX CREDITS**

**The Child Tax Credit Regulations 2002**

Made - - - - 30th July 2002

Coming into force in accordance with regulation 1

**THE CHILD TAX CREDIT REGULATIONS 2002**

1. Citation, commencement and effect
2. Interpretation
3. Circumstances in which a person is or is not responsible for a child or qualifying young person
4. Period for which a person who attains the age of sixteen is a qualifying young person
5. Maximum age and prescribed conditions for a qualifying young person
6. Entitlement to child tax credit after death of child or qualifying young person
7. Determination of the maximum rate at which a person or persons may be entitled to child tax credit
8. Prescribed conditions for a disabled or severely disabled child or qualifying young person

*Individual element: exceptions to the restriction on numbers*

9. Exceptions for the purposes of regulation 7(2A)(b)
  10. Multiple births
  11. Adoption
  12. Non-parental caring arrangements
  13. Non-consensual conception
  14. Continuation of certain exceptions
- Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Child Tax Credit Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- reg 4 defn(s) appl (6.4.2003) by [S.I. 2002/2173 reg 3\(4\)](#)
- reg 5 defn(s) appl (6.4.2003) by [S.I. 2002/2173 reg 3\(5\)\(b\)](#)
- reg. 7(4)(c) sum substituted by [S.I. 2022/231 reg. 3\(a\)](#)
- reg. 7(4)(c) sum substituted by [S.I. 2023/237 reg. 3\(a\)](#)
- reg. 7(4)(c) sum substituted by [S.I. 2024/247 reg. 3\(3\)\(a\)](#)
- reg. 7(4)(f) sum substituted by [S.I. 2022/231 reg. 3\(a\)](#)
- reg. 7(4)(f) sum substituted by [S.I. 2023/237 reg. 3\(a\)](#)
- reg. 7(4)(f) sum substituted by [S.I. 2024/247 reg. 3\(3\)\(a\)](#)
- reg. 7(5)(a) sum substituted by [S.I. 2022/231 reg. 3\(b\)\(i\)](#)
- reg. 7(5)(a) sum substituted by [S.I. 2023/237 reg. 3\(b\)\(i\)](#)
- reg. 7(5)(a) sum substituted by [S.I. 2024/247 reg. 3\(b\)\(i\)](#)
- reg. 7(5)(b) sum substituted by [S.I. 2022/231 reg. 3\(b\)\(ii\)](#)
- reg. 7(5)(b) sum substituted by [S.I. 2023/237 reg. 3\(b\)\(ii\)](#)
- reg. 7(5)(b) sum substituted by [S.I. 2024/247 reg. 3\(b\)\(ii\)](#)
- reg. 8(2)(e) words inserted by [S.I. 2024/176 reg. 2\(2\)\(a\)](#)
- reg. 8(6) words inserted by [S.I. 2021/1286 reg. 4\(2\)](#)
- reg. 8(6) words inserted by [S.I. 2024/176 reg. 2\(2\)\(b\)](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(1)rule 2para. 2.1(a)(ii) words omitted by [S.I. 2005/2919 art. 4\(3\)](#)
- reg. 3(1)rule 2para. 2.1(b) words omitted by [S.I. 2005/2919 art. 4\(3\)](#)