
STATUTORY INSTRUMENTS

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
 - 1.1 **Rule 1**
 - 1.2 This Rule is subject to Rules 2 to 4.
 - 2.1 **Rule 2 (Competing claims)**
 - 2.2 The child or qualifying young person shall be treated as...
 - 3.1 **Rule 3**
 - 4.1 **Rule 4**
 4. Period for which a person who attains the age of sixteen remains a child
 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
- Signature
Explanatory Note