



# Tax Credits Act 2002

## 2002 CHAPTER 21

### [<sup>F1</sup>PART 1

#### TAX CREDITS

#### *Supplementary*

### [<sup>F1</sup>48 Interpretation

[<sup>F2</sup>(1)] In this Part—

“child” has the meaning given by section 8(3),

[<sup>F3</sup> “couple” has the meaning given by section 3(5A), ]

“the current year income” has the meaning given by section 7(4),

“employee” and “employer” have the meaning given by section 25(5),

<sup>F4</sup> ...

“the income threshold” has the meaning given by section 7(1)(a),

“joint claim” has the meaning given by section 3(8),

<sup>F5</sup> ...

“overpayment” has the meaning given by section 28(2) and (6),

“the previous year income” has the meaning given by section 7(5),

“qualifying remunerative work”, and being engaged in it, have the meaning given by regulations under section 10(2),

“qualifying young person” has the meaning given by section 8(4),

“the relevant income” has the meaning given by section 7(3),

“responsible”, in relation to a child or qualifying young person, has the meaning given by regulations under section 8(2) (for the purposes of child tax credit) or by regulations under section 10(4) (for the purposes of working tax credit),

“single claim” has the meaning given by section 3(8),

<sup>F4</sup> ...

*Changes to legislation: Tax Credits Act 2002, Section 48 is up to date with all changes known to be in force on or before 06 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*

“tax year” means a period beginning with 6th April in one year and ending with 5th April in the next, and

<sup>F5</sup>  
...

<sup>F6</sup>(2).....]

**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- F1** Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in [art. 3](#) of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt.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
- F2** S. 48(1): s. 48 renumbered as s. 48(1) (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 147\(1\)](#); S.I. 2005/3175, art. 2(1), Sch. 1
- F3** Words in s. 48(1) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 147\(2\)](#); S.I. 2005/3175, art. 2(1), Sch. 1
- F4** Words in s. 48(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 315](#)
- F5** Words in s. 48(1) (definitions of "married couple", "unmarried couple" and the "and" at the end of the definition of “tax year”) repealed (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 147\(2\)](#), [Sch. 30](#); S.I. 2005/3175, art. 2(1)(6), Sch. 1
- F6** S. 48(2) omitted (2.12.2019) by virtue of [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\)](#), reg. 1(2), [Sch. 3 para. 23\(3\)](#)

**Modifications etc. (not altering text)**

- C1** S. 48 modified (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), reg. 1(2), [Sch. para. 13](#)

**Changes to legislation:**

Tax Credits Act 2002, Section 48 is up to date with all changes known to be in force on or before 06 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.

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

- 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](#)