



Tax Credits Act 2002

2002 CHAPTER 21

PART 2

CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Minor amendments

55 Continuing entitlement after death of child

- (1) Insert the section set out in subsection (2)—
- (a) in the Social Security Contributions and Benefits Act 1992 (c. 4) after section 145 (as section 145A), and
 - (b) in the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) after section 141 (as section 141A).

- (2) The section is—

Entitlement after death of child

- (1) If a child dies and a person is entitled to child benefit in respect of him for the week in which his death occurs, that person shall be entitled to child benefit in respect of the child for a prescribed period following that week.
- (2) If the person entitled to child benefit under subsection (1) dies before the end of that prescribed period and, at the time of his death, was—
 - (a) a member of a married couple and living with the person to whom he was married, or
 - (b) a member of an unmarried couple,that other member of the married couple or unmarried couple shall be entitled to child benefit for the period for which the dead person would have been entitled to child benefit under subsection (1) above but for his death.
- (3) If a child dies before the end of the week in which he is born, subsections (1) and (2) apply in his case as if references to the person entitled to child benefit

Changes to legislation: Tax Credits Act 2002, Section 55 is up to date with all changes known to be in force on or before 27 March 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

in respect of a child for the week in which his death occurs were to the person who would have been so entitled if the child had been alive at the beginning of that week (and if any conditions which were satisfied, and any facts which existed, at the time of his death were satisfied or existed then).

- (4) Where a person is entitled to child benefit in respect of a child under this section, section 77 applies with the omission of subsections (4) to (6).
- (5) In this section—

“married couple” means a man and a woman who are married to each other and are neither—

- (a) separated under a court order, nor
- (b) separated in circumstances in which the separation is likely to be permanent, and

“unmarried couple” means a man and a woman who are not a married couple but are living together as husband and wife.”

Modifications etc. (not altering text)

C1 [S. 55](#) wholly in force at 7.4.2003; [s. 55](#) not in force at Royal Assent, see [s. 61](#); [s. 55](#) in force for certain purposes at 26.2.2003 and 1.4.2003 and otherwise in force at 7.4.2003 by [S.I. 2003/392](#), [art. 2](#)

Changes to legislation:

Tax Credits Act 2002, Section 55 is up to date with all changes known to be in force on or before 27 March 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](#)