
STATUTORY INSTRUMENTS

2002 No. 2006

The Tax Credits (Definition and
Calculation of Income) Regulations 2002

PART 2

Income for the purposes of tax credits

CHAPTER 10

Notional Income

Claimants depriving themselves of income in order to secure entitlement

15. If a claimant has deprived himself of income for the purpose of securing entitlement to, or increasing the amount of, a tax credit, he is treated as having that income.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tax Credits (Definition and Calculation of Income) 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 :

- Regulations amendment to earlier affecting provisions S.I. 2014/1230, reg. 12A, Sch. paras. 12-23 by [S.I. 2024/341 reg. 8\(3\)\(4\)](#)