
STATUTORY INSTRUMENTS

2002 No. 2008

TAX CREDITS

**The Tax Credits (Income Thresholds and
Determination of Rates) Regulations 2002**

Made - - - - 30th July 2002

Coming into force in accordance with regulation 1

^{M1} Whereas a draft of this instrument, which contains the first regulations made under section 13(2) of the Tax Credits Act 2002, has been laid before, and approved by resolution of, each House of Parliament:

Now, therefore, the Treasury, in exercise of the powers conferred upon them by sections 8(1) to (3), 13(2) and (3), 65(1) and (7) and 67 of the Tax Credits Act 2002^{M2}, hereby make the following Regulations:

Modifications etc. (not altering text)

- C1** Regulations applied (with modifications) (N.I.) (coming into force in accordance with reg.1 of the amending Rule) by [The Universal Credit \(Transitional Provisions\) Regulations \(Northern Ireland\) 2016](#) (S.R. 2016/226), reg. 1, **Sch. paras. 24-27**
- C2** Regulations applied (with modifications) (13.10.2014) by [S.I. 2014/1230](#), reg. 12A(2), **Sch. paras. 25-27** (as inserted by [The Universal Credit \(Transitional Provisions\) \(Amendment\) Regulations 2014](#) (S.I. 2014/1626), regs. 1(2), **4(1)** and as amended (29.6.2023) by [The Social Security and Universal Credit \(Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/543), regs. 1(1), **6(5)(b)-(d)**)

Marginal Citations

- M1** [2002 c.21](#). The first exercise of the power contained in section 13(2) is subject to approval by resolution of each House of Parliament by virtue of section 66(2)(c).
- M2** Section 67 is cited because of the meaning it ascribes to “prescribed”.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.