
STATUTORY INSTRUMENTS

2002 No. 2173

TAX CREDITS

The Tax Credits (Payments by [^{F1}the
Commissioners]) Regulations 2002

Made - - - - *20th August 2002*
Laid before Parliament *21st August 2002*
Coming into force *6th April 2003*

**THE TAX CREDITS (PAYMENTS BY THE
COMMISSIONERS) REGULATIONS 2002**

1. Citation, commencement and effect
 2. Interpretation
 3. Child tax credit and child care element—member of a couple prescribed for the purposes of section 24(2) of the Act
 4. Working tax credit (excluding any child care element)—member of a couple prescribed for the purposes of section 24(2) of the Act
 5. Member of a couple prescribed for the purposes of section 24(2) of the Act where one of the members of the couple has died
 6. Person prescribed for the purposes of section 24(3) of the Act where an award of a tax credit is made on a claim which is made by one person on behalf of another
 7. Prescribed circumstances for the purposes of section 24(4) of the Act
 8. Time of payment by way of a credit to a bank account or other account
 9. Time of payment other than by way of a credit to a bank account or other account etc.
 10. Single payment of small sums of tax credit
 11. Postponement of payment
 12. Amounts of payments
 - 12A. Recovery of overpayments of tax credit from other payments of tax credit
 13. Manner of payment
 14. Entitlement to tax credit or element dependent on a bank account or other account having been notified to the Commissioners
- Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Payments by the Commissioners) Regulations 2002.