

One-Parent Family Tax Credit

Part 15-01-18

This document should be read in conjunction with section 462 of the Taxes Consolidation Act 1997

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The one-parent family credit ceased for the year of assessment 2014 and subsequent years and, therefore, the contents of this manual are now no longer relevant.

This credit was replaced by the Single Person Child Carer Credit (SPCCC) - see Tax and Duty Manual [Part 15-01-41 - Single Person Child Carer Credit](#).