Tax Credits Act 2002

2002 CHAPTER 21

An Act to make provision for tax credits; to amend the law about child benefit and guardian's allowance; and for connected purposes. [8th July 2002]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

C1 Act modified (temp. from 1.1.2003) by The Tax Credits (Appeals) (No. 2) Regulations 2002 (S.I. 2002/3196), regs. 1(2), **24**, 25

C2 Act applied (with modifications) (E.W.S.) (16.6.2014) by The Universal Credit (Transitional Provisions) Regulations 2014 (S.I. 2014/1230), **reg. 12(2)-(6)** (as amended 1.5.2016) by The Universal Credit (Transitional Provisions) (Amendment) Regulations 2016 (S.I. 2016/232), regs. 1(2), **2**

C3 Act applied (with modifications) (E.W.S.) by The Universal Credit (Transitional Provisions) Regulations 2014 (S.I. 2014/1230), reg. 12A(2), **Sch. 1** (as inserted (13.10.2014) by S.I. 2014/1626, regs. 1(2), **4(1)**; as renumbered (24.7.2019) by S.I. 2019/1152, regs. 1(2), **3(8)**; and as amended (29.6.2023) by S.I. 2023/543, regs. 1(1), **6(5)(a)**)

PART 1

TAX CREDITS

Modifications etc. (not altering text)

C4 Pt. 1 modified (6.4.2003) by The Tax Credits (Immigration) Regulations 2003 (S.I. 2003/653), regs. 1, **4** (as amended (6.4.2003 immediately after the coming into force of S.I. 2003/738) by S.I. 2003/742, regs. 1(1), **56** (with reg. 1(2))

C5 Pt. 1 modified (6.4.2003 immediately after the coming into force of S.I. 2003/738) by The Tax Credits (Polygamous Marriages) Regulations 2003 (S.I. 2003/742), regs. 1(1), **3-21** (as amended (6.4.2017) by S.I. 2017/387, regs. 1, **7**)

General

1 Introductory

(1) This Act makes provision for—

(a) a tax credit to be known as child tax credit, and

(b) a tax credit to be known as working tax credit.

(2) In this Act references to a tax credit are to either of those tax credits and references to tax credits are to both of them.

(3) The following (which are superseded by tax credits) are abolished—

(a) children's tax credit under section 257AA of the Income and Corporation Taxes Act 1988 (c. 1),

(b) working families' tax credit,

(c) disabled person's tax credit,

(d) the amounts which, in relation to income support and income-based jobseeker's allowance, are prescribed as part of the applicable amount in respect of a child or young person, the family premium, the enhanced disability premium in respect of a child or young person and the disabled child premium,

(e) increases in benefits in respect of children under sections 80 and 90 of the Social Security Contributions and Benefits Act 1992 (c. 4) and sections 80 and 90 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), and

(f) the employment credit under the schemes under section 2(2) of the Employment and Training Act 1973 (c. 50) and section 1 of the Employment and Training Act (Northern Ireland) 1950 (c. 29 (N.I.)) known as "New Deal 50plus".

Commencement Information

I1 S. 1 partly in force; s. 1 not in force at Royal Assent, see s. 61; s. 1(1)(2) in force at 9.7.2002 by S.I. 2002/1727, **art. 2**; s. 1(3)(e) in force at 6.4.2003 by S.I. 2003/938, **art. 2** (with art. 3 and with savings in S.R. 2003/212, **art. 2**); s. 1(3)(a)(f) in force at 6.4.2003 and s. 1(3)(b)(c) in force at 8.4.2003 by S.I. 2003/962, **art. 2(3)(a)(4)(a)**

[F1 2 Functions of Commissioners for Revenue and Customs

The Commissioners for Her Majesty's Revenue and Customs shall be responsible for the payment and management of tax credits.**]**

Textual Amendments

F1 S. 2 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 88**; S.I. 2005/1126, art. 2(2)(h)

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Modifications etc. (not altering text)

C6 S. 2 functions made exercisable concurrently (E.W.S.) (1.4.2015) by The Tax Credits (Exercise of Functions) Order 2014 (S.I. 2014/3280), arts. 1, **3**

3 Claims

(1) Entitlement to a tax credit for the whole or part of a tax year is dependent on the making of a claim for it.

(2) Where the Board—

(a) decide under section 14 not to make an award of a tax credit on a claim, or

(b) decide under section 16 to terminate an award of a tax credit made on a claim,

(subject to any appeal) any entitlement, or subsequent entitlement, to the tax credit for any part of the same tax year is dependent on the making of a new claim.

(3) A claim for a tax credit may be made—

(a) jointly by the members of a **[**[F2]couple**]** both of whom are aged at least sixteen and are in the United Kingdom, or

(b) by a person who is aged at least sixteen and is in the United Kingdom but is not entitled to make a claim under paragraph (a) (jointly with another).

(4) Entitlement to a tax credit pursuant to a claim ceases—

(a) in the case of a joint claim, if the persons by whom it was made could no longer jointly make a joint claim, and

(b) in the case of a single claim, if the person by whom it was made could no longer make a single claim.

[[F3](5A) In this Part " couple " means—

(a) a man and woman who are married to each other and are neither—

(i) separated under a court order, nor

(ii) separated in circumstances in which the separation is likely to be permanent,

(b) a man and woman who are not married to each other but are living together as husband and wife,

(c) two people of the same sex who are civil partners of each other and are neither—

(i) separated under a court order, nor

(ii) separated in circumstances in which the separation is likely to be permanent, or

(d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.**]**

(7) Circumstances may be prescribed in which a person is to be treated for the purposes of this Part as being, or as not being, in the United Kingdom.

(8) In this Part—

"joint claim" means a claim under paragraph (a) of subsection (3), and

"single claim" means a claim under paragraph (b) of that subsection.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Textual Amendments

F2 Words in s. 3(3)(a) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 144(2)**; S.I. 2005/3175, art. 2(1), Sch. 1

F3 S. 3(5A) substituted for s. 3(5)(6) (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 144(3)**; S.I. 2005/3175, art. 2(1), Sch. 1

Commencement Information

I2 S. 3 partly in force; s. 3 not in force at Royal Assent, see s. 61; s. 3(1)(3) in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003, s. 3(2) in force at 1.1.2003, s. 3(4) in force for certain purposes at 1.8.2002 and s. 3(5)-(8) in force at 9.7.2002 by S.I. 2002/1727, **art. 2**

4 Claims: supplementary

(1) Regulations may—

(a) require a claim for a tax credit to be made in a prescribed manner and within a prescribed time,

(b) provide for a claim for a tax credit made in prescribed circumstances to be treated as having been made on a prescribed date earlier or later than that on which it is made,

(c) provide that, in prescribed circumstances, a claim for a tax credit may be made for a period wholly or partly after the date on which it is made,

(d) provide that, in prescribed circumstances, an award on a claim for a tax credit may be made subject to the condition that the requirements for entitlement are satisfied at a prescribed time,

(e) provide for a claim for a tax credit to be made or proceeded with in the name of a person who has died,

(f) provide that, in prescribed circumstances, one person may act for another in making a claim for a tax credit,

(g) provide that, in prescribed circumstances, a claim for a tax credit made by one member of a **[**[F4]couple**]** is to be treated as also made by the other member of **[**[F5]the couple**]**, and

(h) provide that a claim for a tax credit is to be treated as made by a person or persons in such other circumstances as may be prescribed.

(2) The Board may supply to a person who has made a claim for a tax credit (whether or not jointly with another)—

(a) any information relating to the claim, to an award made on the claim or to any change of circumstances relevant to the claim or such an award,

(b) any communication made or received relating to such an award or any such change of circumstances, and

(c) any other information which is relevant to any entitlement to tax credits pursuant to the claim or any such change of circumstances or which appeared to be so relevant at the time the information was supplied.

Textual Amendments

F4 Word in s. 4(1)(g) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 145**; S.I. 2005/3175, art. 2(1), Sch. 1

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

F5 Words in s. 4(1)(g) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 146**; S.I. 2005/3175, art. 2(1), Sch. 1

Commencement Information

I3 S. 4 wholly in force; s. 4 not in force at Royal Assent, see s. 61; s. 4(1) in force at 9.7.2002 and s. 4(2) in force at 1.8. 2002 by S.I. 2002/1727, **art. 2**

5 Period of awards

(1) Where a tax credit is claimed for a tax year by making a claim before the tax year begins, any award of the tax credit on the claim is for the whole of the tax year.

(2) An award on any other claim for a tax credit is for the period beginning with the date on which the claim is made and ending at the end of the tax year in which that date falls.

(3) Subsections (1) and (2) are subject to any decision by the Board under section 16 to terminate an award.

Modifications etc. (not altering text)

C7 S. 5(2) excluded (17.3.2005) by Tax Credits Act 2002 (Transitional Provisions) Order 2005 (S.I. 2005/773), **art. 6**

C8 S. 5(2) excluded (1.4.2010) by Tax Credits Act 2002 (Transitional Provisions) Order 2010 (S.I. 2010/644), arts. 1, **3(1)**, (2)

Commencement Information

I4 S. 5 wholly in force at 6.4.2003; s. 5 not in force at Royal Assent, see s. 61; s. 5(1) in force and s. 5(3) in force for certain purposes at 1.1.2003 and s. 5(2) in force and s. 5(3) otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

6 Notifications of changes of circumstances

(1) Regulations may provide that any change of circumstances of a prescribed description which may increase the maximum rate at which a person or persons may be entitled to a tax credit is to do so only if notification of it has been given.

(2) Regulations under subsection (1) may—

(a) provide for notification of a change of circumstances given in prescribed circumstances to be treated as having been given on a prescribed date earlier or later than that on which it is given,

(b) provide that, in prescribed circumstances, a notification of a change of circumstances may be given for a period wholly or partly after the date on which it is given, and

(c) provide that, in prescribed circumstances, an amendment of an award of a tax credit in consequence of a notification of a change of circumstances may be made subject to the condition that the requirements for entitlement to the amended amount of the tax credit are satisfied at a prescribed time.

(3) Regulations may require that, where a person has or persons have claimed a tax credit, notification is to be given if there is a change of circumstances of a prescribed description which may decrease the rate at which he is or they are entitled to the tax credit or mean that he ceases or they cease to be entitled to the tax credit.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(4) Regulations under this section may—

(a) require a notification to be given in a prescribed manner and within a prescribed time,

(b) specify the person or persons by whom a notification may be, or is to be, given, and

(c) provide that, in prescribed circumstances, one person may act for another in giving a notification.

Modifications etc. (not altering text)

C9 S. 6 modified (8.4.2005) by Tax Credits Notification of Changes of Circumstances (Civil Partnership) (Transitional Provisions) Order 2005 (S.I. 2005/828), arts. 1, **2**

7 Income test

(1) The entitlement of a person or persons of any description to a tax credit is dependent on the relevant income—

(a) not exceeding the amount determined in the manner prescribed for the purposes of this paragraph in relation to the tax credit and a person or persons of that description (referred to in this Part as the income threshold), or

(b) exceeding the income threshold by only so much that a determination in accordance with regulations under section 13(2) provides a rate of the tax credit in his or their case.

(2) Subsection (1) does not apply in relation to the entitlement of a person or persons to a tax credit for so long as the person, or either of the persons, is entitled to any social security benefit prescribed for the purposes of this subsection in relation to the tax credit.

(3) In this Part "the relevant income" means—

(a) if an amount is prescribed for the purposes of this paragraph and the current year income exceeds the previous year income by not more than that amount, the previous year income,

(b) if an amount is prescribed for the purposes of this paragraph and the current year income exceeds the previous year income by more than that current year income reduced by that amount,

(c) if an amount is prescribed for the purposes of this paragraph and the previous year income exceeds the current year income by not more than that amount, the previous year income,

(d) if an amount is prescribed for the purposes of this paragraph and the previous year income exceeds the current year income by more than that amount, the current year income increased by that amount, and

(e) otherwise, the current year income.

(4) In this Part "the current year income" means—

(a) in relation to persons by whom a joint claim for a tax credit is made, the aggregate income of the persons for the tax year to which the claim relates, and

(b) in relation to a person by whom a single claim for a tax credit is made, the income of the person for that tax year.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(5) In this Part "the previous year income" means—

(a) in relation to persons by whom a joint claim for a tax credit is made, the aggregate income of the persons for the tax year preceding that to which the claim relates, and

(b) in relation to a person by whom a single claim for a tax credit is made, the income of the person for that preceding tax year.

(6) Regulations may provide that, for the purposes of this Part, income of a prescribed description is to be treated as being, or as not being, income for a particular tax year.

(7) In particular, regulations may provide that income of a prescribed description of a person for the tax year immediately before the preceding tax year referred to in subsection (5) is to be treated as being income of that preceding tax year (instead of any actual income of that description of the person for that preceding tax year).

(8) Regulations may for the purposes of this Part make provision—

(a) as to what is, or is not, income, and

(b) as to the calculation of income.

(9) Regulations may provide that, for the purposes of this Part, a person is to be treated—

(a) as having income which he does not in fact have, or

(b) as not having income which he does in fact have.

(10) The Board may estimate the amount of the income of a person, or the aggregate income of persons, for any tax year for the purpose of making, amending or terminating an award of a tax credit; but such an estimate does not affect the rate at which he is, or they are, entitled to the tax credit for that or any other tax year.

Modifications etc. (not altering text)

C10 S. 7 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 2**

Commencement Information

I5 S. 7 wholy in force at 6.4.2003; s. 7 not in force at Royal Assent, see s. 61; s. 7(1)-(5) in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003, s. 7(6)-(9) in force at 9.7.2002 and s. 7(10) in force at 1.8.2002 by S.I. 2002/1727, **art. 2** (with art. 3 (as substituted (20.8.2002) by S.I. 2002/2158, **art. 2**))

Child tax credit

8 Entitlement

(1) The entitlement of the person or persons by whom a claim for child tax credit has been made is dependent on him, or either or both of them, being responsible for one or more children or qualifying young persons.

(2) Regulations may make provision for the purposes of child tax credit as to the circumstances in which a person is or is not responsible for a child or qualifying young person.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(3) For the purposes of this Part a person is a child if he has not attained the age of sixteen; but regulations may make provision for a person who has attained that age to remain a child for the purposes of this Part after attaining that age for a prescribed period or until a prescribed date.

(4) In this Part "qualifying young person" means a person, other than a child, who—
- (a) has not attained such age (greater than sixteen) as is prescribed, and
- (b) satisfies prescribed conditions.

(5) Circumstances may be prescribed in which a person is to be entitled to child tax credit for a prescribed period in respect of a child or qualifying young person who has died.

Commencement Information

I6 S. 8 wholly in force at 6.4.2003; s. 8 not in force at Royal Assent, see s. 61; s. 8 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

9 Maximum rate

(1) The maximum rate at which a person or persons may be entitled to child tax credit is to be determined in the prescribed manner.

(2) The prescribed manner of determination must involve the inclusion of—
- (a) an element which is to be included in the case of all persons entitled to child tax credit, and
- (b) an element in respect of each child or qualifying young person for whom the person is, or either or both of them is or are, responsible.

(3) The element specified in paragraph (a) of subsection (2) is to be known as the family element of child tax credit and that specified in paragraph (b) of that subsection is to be known as the individual element of child tax credit.

(4) The prescribed manner of determination may involve the inclusion of such other elements as may be prescribed.

(5) The prescribed manner of determination—
- (a) may include provision for the amount of the family element of child tax credit to vary according to the age of any of the children or qualifying young persons or according to any such other factors as may be prescribed,
- (b) may include provision for the amount of the individual element of child tax credit to vary according to the age of the child or qualifying young person or according to any such other factors as may be prescribed, and
- (c) must include provision for the amount of the individual element of child tax credit to be increased in the case of a child or qualifying young person who is disabled and to be further increased in the case of a child or qualifying young person who is severely disabled.

(6) A child or qualifying young person is disabled, or severely disabled, for the purposes of this section only if—
- (a) he satisfies prescribed conditions, or
- (b) prescribed conditions exist in relation to him.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(7) If, in accordance with regulations under section 8(2), more than one claimant may be entitled to child tax credit in respect of the same child or qualifying young person, the prescribed manner of determination may include provision for the amount of any element of child tax credit included in the case of any one or more of them to be less than it would be if only one claimant were so entitled.

(8) "Claimant" means—

(a) in the case of a single claim, the person who makes the claim, and

(b) in the case of a joint claim, the persons who make the claim.

Commencement Information

I7 S. 9 wholly in force at 6.4.2003; s. 9 not in force at Royal Assent, see s. 61; s. 9 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Working tax credit

10 Entitlement

(1) The entitlement of the person or persons by whom a claim for working tax credit has been made is dependent on him, or either or both of them, being engaged in qualifying remunerative work.

(2) Regulations may for the purposes of this Part make provision—

(a) as to what is, or is not, qualifying remunerative work, and

(b) as to the circumstances in which a person is, or is not, engaged in it.

(3) The circumstances prescribed under subsection (2)(b) may differ by reference to—

(a) the age of the person or either of the persons,

(b) whether the person, or either of the persons, is disabled,

(c) whether the person, or either of the persons, is responsible for one or more children or qualifying young persons, or

(d) any other factors.

(4) Regulations may make provision for the purposes of working tax credit as to the circumstances in which a person is or is not responsible for a child or qualifying young person.

Commencement Information

I8 S. 10 wholly in force at 6.4.2003; s. 10 not in force at Royal Assent, see s. 61; s. 10 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

11 Maximum rate

(1) The maximum rate at which a person or persons may be entitled to working tax credit is to be determined in the prescribed manner.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(2) The prescribed manner of determination must involve the inclusion of an element which is to be included in the case of all persons entitled to working tax credit.

(3) The prescribed manner of determination must also involve the inclusion of an element in respect of the person, or either or both of the persons, engaged in qualifying remunerative work—

(a) having a physical or mental disability which puts him at a disadvantage in getting a job, and

(b) satisfying such other conditions as may be prescribed.

(4) The element specified in subsection (2) is to be known as the basic element of working tax credit and the element specified in subsection (3) is to be known as the disability element of working tax credit.

(5) The prescribed manner of determination may involve the inclusion of such other elements as may be prescribed.

(6) The other elements may (in particular) include—

(a) an element in respect of the person, or either of the persons or the two of them taken together, being engaged in qualifying remunerative work to an extent prescribed for the purposes of this paragraph,

(b) an element in respect of the persons being the members of a **[**[F6]couple**]**,

(c) an element in respect of the person not being a member of a **[**[F7]couple**]** but being responsible for a child or qualifying young person,

(d) an element in respect of the person, or either or both of the persons, being severely disabled, and

(e) an element in respect of the person, or either or both of the persons, being over a prescribed age, satisfying prescribed conditions and having been engaged in qualifying remunerative work for not longer than a prescribed period.

(7) A person has a physical or mental disability which puts him at a disadvantage in getting a job, or is severely disabled, for the purposes of this section only if—

(a) he satisfies prescribed conditions, or

(b) prescribed conditions exist in relation to him.

Textual Amendments

F6 Word in s. 11(6)(b) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 145**; S.I. 2005/3175, art. 2(1), Sch. 1

F7 Words in s. 11(6)(c) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 145**; S.I. 2005/3175, art. 2(1), Sch. 1

Commencement Information

I9 S. 11 wholly in force at 6.4.2003; s. 11 not in force at Royal Assent, see s. 61; s. 11 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

12 Child care element

(1) The prescribed manner of determination of the maximum rate at which a person or persons may be entitled to working tax credit may involve the inclusion, in prescribed circumstances, of a child care element.

(2) A child care element is an element in respect of a prescribed proportion of so much of any relevant child care charges as does not exceed a prescribed amount.

(3) "Child care charges" are charges of a prescribed description incurred in respect of child care by the person, or either or both of the persons, by whom a claim for working tax credit is made.

(4) "Child care", in relation to a person or persons, means care provided—
- (a) for a child of a prescribed description for whom the person is responsible, or for whom either or both of the persons is or are responsible, and
- (b) by a person of a prescribed description.

(5) The descriptions of persons prescribed under subsection (4)(b) may include descriptions of persons approved in accordance with a scheme made by the appropriate national authority under this subsection.

(6) "The appropriate national authority" means—
- (a) in relation to care provided in England, the Secretary of State,
- (b) in relation to care provided in Scotland, the Scottish Ministers,
- (c) in relation to care provided in Wales, the National Assembly for Wales, and
- (d) in relation to care provided in Northern Ireland, the Department of Health, Social Services and Public Safety.

(7) The provision made by a scheme under subsection (5) must involve the giving of approvals, in accordance with criteria determined by or under the scheme, by such of the following as the scheme specifies—
- (a) the appropriate national authority making the scheme,
- (b) one or more specified persons or bodies or persons or bodies of a specified description, and
- (c) persons or bodies accredited under the scheme in accordance with criteria determined by or under it.

(8) A scheme under subsection (5) may authorise—
- (a) the making of grants or loans to, and
- (b) the charging of reasonable fees by,

persons and bodies giving approvals.

Commencement Information

I10 S. 12 wholly in force at 6.4.2003; s. 12 not in force at Royal Assent, see s. 61; s. 12(6)-(8) in force at 9.7.2002 and s. 12(1)-(5) in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Rate

13 Rate

(1) Where, in the case of a person or persons entitled to a tax credit, the relevant income does not exceed the income threshold (or his or their entitlement arises by virtue of section 7(2)), the rate at which he is or they are entitled to the tax credit is the maximum rate for his or their case.

(2) Regulations shall make provision as to the manner of determining the rate (if any) at which a person is, or persons are, entitled to a tax credit in any other case.

(3) The manner of determination prescribed under subsection (2)—
- (a) may involve the making of adjustments so as to avoid fractional amounts, and
- (b) may include provision for securing that, where the rate at which a person or persons would be entitled to a tax credit would be less than a prescribed rate, there is no rate in his or their case.

Commencement Information

I11 S. 13 wholly in force at 6.4.2003; s. 13 not in force at Royal Assent, see s. 61; s. 13 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Decisions

14 Initial decisions

(1) On a claim for a tax credit the Board must decide—
- (a) whether to make an award of the tax credit, and
- (b) if so, the rate at which to award it.

(2) Before making their decision the Board may by notice—
- (a) require the person, or either or both of the persons, by whom the claim is made to provide any information or evidence which the Board consider they may need for making their decision, or
- (b) require any person of a prescribed description to provide any information or evidence of a prescribed description which the Board consider they may need for that purpose,

by the date specified in the notice.

(3) The Board's power to decide the rate at which to award a tax credit includes power to decide to award it at a nil rate.

Commencement Information

I12 S. 14 wholly in force at 1.1.2003; s. 14 not in force at Royal Assent, see s. 61; s. 14(2) in force for certain purposes at 9.7.2002 and otherwise in force at 1.8.2002 and s. 14(1)(3) in force at 1.1.2003 by S.I. 2002/1727, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

15 Revised decisions after notifications

(1) Where notification of a change of circumstances increasing the maximum rate at which a person or persons may be entitled to a tax credit is given in accordance with regulations under section 6(1), the Board must decide whether (and, if so, how) to amend the award of the tax credit made to him or them.

(2) Before making their decision the Board may by notice—

(a) require the person by whom the notification is given to provide any information or evidence which the Board consider they may need for making their decision, or

(b) require any person of a prescribed description to provide any information or evidence of a prescribed description which the Board consider they may need for that purpose,

by the date specified in the notice.

Commencement Information

I13 S. 15 wholly in force at 1.1.2003; s. 15 not in force at Royal Assent, see s. 61; s. 15(2) in force for certain purposes at 9.7.2002 and otherwise in force at 1.8.2002 and s. 15(1) in force at 1.1.2003 by S.I. 2002/1727, **art. 2**

16 Other revised decisions

(1) Where, at any time during the period for which an award of a tax credit is made to a person or persons, the Board have reasonable grounds for believing—

(a) that the rate at which the tax credit has been awarded to him or them for the period differs from the rate at which he is, or they are, entitled to the tax credit for the period, or

(b) that he has, or they have, ceased to be, or never been, entitled to the tax credit for the period,

the Board may decide to amend or terminate the award.

(2) Where, at any time during the period for which an award of a tax credit is made to a person or persons, the Board believe—

(a) that the rate at which a tax credit has been awarded to him or them for the period may differ from the rate at which he is, or they are, entitled to it for the period, or

(b) that he or they may have ceased to be, or never been, entitled to the tax credit for the period,

the Board may give a notice under subsection (3).

(3) A notice under this subsection may—

(a) require the person, or either or both of the persons, to whom the tax credit was awarded to provide any information or evidence which the Board consider they may need for considering whether to amend or terminate the award under subsection (1), or

(b) require any person of a prescribed description to provide any information or evidence of a prescribed description which the Board consider they may need for that purpose,

by the date specified in the notice.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I14 S. 16 wholly in force at 1.1.2003; s. 16 not in force at Royal Assent, see s. 61; s. 16(3) in force for certain purposes at 9.7.2002 and s. 16 in force in so far as not already in force at 1.1.2003 by S.I. 2002/1727, **art. 2**

17 Final notice

(1) Where a tax credit has been awarded for the whole or part of a tax year—

(a) for awards made on single claims, the Board must give a notice relating to the tax year to the person to whom the tax credit was awarded, and

(b) for awards made on joint claims, the Board must give such a notice to the persons to whom the tax credit was awarded (with separate copies of the notice for each of them if the Board consider appropriate).

(2) The notice must either—

(a) require that the person or persons must, by the date specified for the purposes of this subsection, declare that the relevant circumstances were as specified or state any respects in which they were not, or

(b) inform the person or persons that he or they will be treated as having declared in response to the notice that the relevant circumstances were as specified unless, by that date, he states or they state any respects in which they were not.

(3) "Relevant circumstances" means circumstances (other than income) affecting—

(a) the entitlement of the person, or joint entitlement of the persons, to the tax credit, or

(b) the amount of the tax credit to which he was entitled, or they were jointly entitled,

for the tax year.

(4) The notice must either—

(a) require that the person or persons must, by the date specified for the purposes of this subsection, declare that the amount of the current year income or estimated current year income (depending on which is specified) was the amount, or fell within the range, specified or comply with subsection (5), or

(b) inform the person or persons that he or they will be treated as having declared in response to the notice that the amount of the current year income or estimated current year income (depending on which is specified) was the amount, or fell within the range, specified unless, by that date, he complies or they comply with subsection (5).

(5) To comply with this subsection the person or persons must either—

(a) state the current year income or his or their estimate of the current year income (making clear which), or

(b) declare that, throughout the period to which the award related, subsection (1) of section 7 did not apply to him or them by virtue of subsection (2) of that section.

(6) The notice may—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(a) require that the person or persons must, by the date specified for the purposes of subsection (4), declare that the amount of the previous year income was the amount, or fell within the range, specified or comply with subsection (7), or

(b) inform the person or persons that he or they will be treated as having declared in response to the notice that the amount of the previous year income was the amount, or fell within the range, specified unless, by that date, he complies or they comply with subsection (7).

(7) To comply with this subsection the person or persons must either—

(a) state the previous year income, or

(b) make the declaration specified in subsection (5)(b).

(8) The notice must inform the person or persons that if he or they—

(a) makes or make a declaration under paragraph (a) of subsection (4), or is or are treated as making a declaration under paragraph (b) of that subsection, in relation to estimated current year income (or the range within which estimated current year income fell), or

(b) states or state under subsection (5)(a) his or their estimate of the current year income,

he or they will be treated as having declared in response to the notice that the amount of the (actual) current year income was as estimated unless, by the date specified for the purposes of this subsection, he states or they state the current year income.

(9) "Specified", in relation to a notice, means specified in the notice.

(10) Regulations may—

(a) provide that, in prescribed circumstances, one person may act for another in response to a notice under this section, and

(b) provide that, in prescribed circumstances, anything done by one member of a **[**[F8]couple**]** in response to a notice given under this section is to be treated as also done by the other member of **[**[F9]the couple**]**.

Textual Amendments

F8 Word in s. 17(10)(b) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 145**; S.I. 2005/3175, art. 2(1), Sch. 1

F9 Words in s. 17(10)(b) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 146**; S.I. 2005/3175, art. 2(1), Sch. 1

Modifications etc. (not altering text)

C11 S. 17 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 3**

Commencement Information

I15 S. 17 wholly in force at 6.4.2003; s. 17 not in force at Royal Assent, see s. 61; s. 17(10) in force at 9.7.2002 and s. 17(1)-(9) in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

18 Decisions after final notice

(1) After giving a notice under section 17 the Board must decide—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(a) whether the person was entitled, or the persons were jointly entitled, to the tax credit, and

(b) if so, the amount of the tax credit to which he was entitled, or they were jointly entitled,

for the tax year.

(2) But, subject to subsection (3), that decision must not be made before a declaration or statement has been made in response to the relevant provisions of the notice.

(3) If a declaration or statement has not been made in response to the relevant provisions of the notice on or before the date specified for the purposes of section 17(4), that decision may be made after that date.

(4) In subsections (2) and (3) "the relevant provisions of the notice" means—

(a) the provision included in the notice by virtue of subsection (2) of section 17,

(b) the provision included in the notice by virtue of subsection (4) of that section, and

(c) any provision included in the notice by virtue of subsection (6) of that section.

(5) Where the Board make a decision under subsection (1) on or before the date referred to in subsection (3), they may revise it if a new declaration or statement is made on or before that date.

(6) If the person or persons to whom a notice under section 17 is given is or are within paragraph (a) or (b) of subsection (8) of that section, the Board must decide again—

(a) whether the person was entitled, or the persons were jointly entitled, to the tax credit, and

(b) if so, the amount of the tax credit to which he was entitled, or they were jointly entitled,

for the tax year.

(7) But, subject to subsection (8), that decision must not be made before a statement has been made in response to the provision included in the notice by virtue of subsection (8) of section 17.

(8) If a statement has not been made in response to the provision included in the notice by virtue of that subsection on or before the date specified for the purposes of that subsection, that decision may be made after that date.

(9) Where the Board make a decision under subsection (6) on or before the date referred to in subsection (8), they may revise it if a new statement is made on or before that date.

(10) Before exercising a function imposed or conferred on them by subsection (1), (5), (6) or (9), the Board may by notice require the person, or either or both of the persons, to whom the notice under section 17 was given to provide any further information or evidence which the Board consider they may need for exercising the function by the date specified in the notice.

(11) Subject to sections **[**[F10]19, 20, 21A and 21B**]** and regulations under section 21 (and to any revision under subsection (5) or (9) and any appeal)—

(a) in a case in which a decision is made under subsection (6) in relation to a person or persons and a tax credit for a tax year, that decision, and

(b) in any other case, the decision under subsection (1) in relation to a person or persons and a tax credit for a tax year,

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

is conclusive as to the entitlement of the person, or the joint entitlement of the persons, to the tax credit for the tax year and the amount of the tax credit to which he was entitled, or they were jointly entitled, for the tax year.

Textual Amendments

F10 Words in s. 18(11) substituted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(2)** (with art. 1(5))

Modifications etc. (not altering text)

C12 S. 18 modified inserted (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 4**

19 Power to enquire

(1) The Board may enquire into—

(a) the entitlement of a person, or the joint entitlement of persons, to a tax credit for a tax year, and

(b) the amount of the tax credit to which he was entitled, or they were jointly entitled, for the tax year,

if they give notice to the person, or each of the persons, during the period allowed for the initiation of an enquiry.

(2) As part of the enquiry the Board may by notice—

(a) require the person, or either or both of the persons, to provide any information or evidence which the Board consider they may need for the purposes of the enquiry, or

(b) require any person of a prescribed description to provide any information or evidence of a prescribed description which the Board consider they may need for those purposes,

by the date specified in the notice.

(3) On an enquiry the Board must decide—

(a) whether the person was entitled, or the persons were jointly entitled, to the tax credit, and

(b) if so, the amount of the tax credit to which he was entitled, or they were jointly entitled,

for the tax year.

(4) The period allowed for the initiation of an enquiry is the period beginning immediately after the relevant section 18 decision and ending—

(a) if the person, or either of the persons, to whom the enquiry relates is required by section 8 of the Taxes Management Act 1970 (c. 9) to make a return, with the day on which the return becomes final (or, if both of the persons are so required and their returns become final on different days, with the later of those days), or

(b) in any other case, one year after the beginning of the relevant section 17 date.

(5) " The relevant section 18 decision " means—

(a) in a case in which a decision must be made under subsection (6) of section 18 in relation to the person or persons and the tax year to which the enquiry relates, that decision, and

(b) in any other case, the decision under subsection (1) of that section in relation to the person or persons and that tax year.

(6) " The relevant section 17 date " means—

(a) in a case in which a statement may be made by the person or persons in response to provision included by virtue of subsection (8) of section 17 in the notice given to him or them under that section in relation to the tax year, the date specified in the notice for the purposes of that subsection, and

(b) in any other case, the date specified for the purposes of subsection (4) of that section in the notice given to him or them under that section in relation to the tax year.

(7) A return becomes final—

(a) if it is enquired into under section 9A of the Taxes Management Act 1970 (c. 9), when the enquiries are completed (within the meaning of section 28A of that Act), or

(b) otherwise, at the end of the period specified in subsection (2) of that section in relation to the return.

(8) An enquiry is completed at the time when the Board give notice to the person or persons of their decision under subsection (3); but if the Board give notice to the persons at different times the enquiry is completed at the later of those times.

(9) The person, or either of the persons, to whom the enquiry relates may at any time before such notice is given apply for a direction that the Board must give such a notice.

[[F11](10) Any such application is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act), and the tribunal must give the direction applied for unless satisfied that the Board have reasonable grounds for not making the decision or giving the notice.**]**

(11) Where the entitlement of a person, or the joint entitlement of persons, to a tax credit for a tax year has been enquired into under this section, it is not to be the subject of a further notice under subsection (1).

(12) Subject to **[**[F12]sections 20, 21A and 21B**]** and regulations under section 21 (and to any appeal), a decision under subsection (3) in relation to a person or persons and a tax credit for a tax year is conclusive as to the entitlement of the person, or the joint entitlement of the persons, to the tax credit for the ax year and the amount of the tax credit to which he was entitled, or they were jointly entitled, for the tax year.

Textual Amendments

F11 S. 19(10) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 313**

F12 Words in s. 19(12) substituted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(3)** (with art. 1(5))

Modifications etc. (not altering text)

C13 S. 19 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 5**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I16 S. 19 wholly in force at 6.4.2003; s. 19 not in force at Royal Assent, see s. 61; s. 19(2) in force for certain purposes at 9.7.2002 and s. 19 in force in so far as not already in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

20 Decisions on discovery

(1) Where in consequence of a person's income tax liability being revised the Board have reasonable grounds for believing that a conclusive decision relating to his entitlement to a tax credit for a tax year (whether or not jointly with another person) is not correct, the Board may decide to revise that decision.

(2) A person's income tax liability is revised—

(a) on the taking effect of an amendment of a return of his under section 9ZA(1) of the Taxes Management Act 1970,

(b) on the issue of a notice of correction under section 9ZB of that Act amending a return of his (provided that he does not give a notice of rejection before the end of the period of thirty days beginning with the date of issue of the notice of correction),

(c) on the amendment of an assessment of his by notice under section 9C of that Act,

(d) on the amendment of a return of his under section 12ABA(3)(a) of that Act,

(e) on the amendment of a return of his under subsection (6)(a) of section 12ABB of that Act after the correction of a partnership return under that section (provided that the amendment does not cease to have effect by reason of the rejection of the correction under subsection (4) of that section),

(f) on the issue of a closure notice under section 28A of that Act making amendments of a return of his,

(g) on the amendment of a return of his under section 28B(4)(a) of that Act,

(h) on the making of an assessment as regards him under section 29(1) of that Act,

(i) on the vacation of the whole or part of an assessment of his under section 32 of that Act,

(j) on giving him relief under section 33 of that Act, or

(k) on the determination (or settlement) of an appeal against the making, amendment or vacation of an assessment or return, or a decision on a claim for relief, under any of the provisions mentioned in paragraphs (c), (f) and (h) to (j).

(3) But no decision may be made under subsection (1)—

(a) unless it is too late to enquire into the person's entitlement under section 19, or

(b) after the period of one year beginning when the person's income tax liability is revised.

(4) Where the Board have reasonable grounds for believing that—

(a) a conclusive decision relating to the entitlement of a person, or the joint entitlement of persons, to a tax credit for a tax year is not correct, and

(b) that is attributable to fraud or neglect on the part of the person, or of either of the persons, or on the part of any person acting for him, or either of them,

the Board may decide to revise that decision.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(5) But no decision may be made under subsection (4)—

(a) unless it is too late to enquire into the entitlement, or joint entitlement, under section 19, or

(b) after the period of five years beginning with the end of the tax year to which the conclusive decision relates.

(6) "Conclusive decision", in relation to the entitlement of a person, or joint entitlement of persons, to a tax credit for a tax year, means—

(a) a decision in relation to it under section 18(1), (5), (6) or (9) or 19(3) or a previous decision under this section, or

(b) a decision under regulations under section 21 relating to a decision within paragraph (a),**[**[F13]or**]**

[[F14](c) a decision within paragraph (a) or (b) as varied under section 21A(5)(b), or

(d) a decision on an appeal against a decision within paragraph (a), (b) or (c).**]**

(7) Subject to any subsequent decision under this section and to regulations under section 21**[**[F15]and to any review under section 21A**]** (and to any appeal), a decision under subsection (1) or (4) in relation to a person or persons and a tax credit for a tax year is conclusive as to the entitlement of the person, or the joint entitlement of the persons, to the tax credit for the tax year and the amount of the tax credit to which he was entitled, or they were jointly entitled, for the tax year.

Textual Amendments

F13 Word in s. 20(6)(b) inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(4)(a)** (with art. 1(5))

F14 S. 20(6)(c)(d) substituted for words in s. 20(6) (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(4)(b)** (with art. 1(5))

F15 Words in s. 20(7) inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(5)** (with art. 1(5))

Modifications etc. (not altering text)

C14 S. 20 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 6(a)-(e)**

21 Decisions subject to official error

Regulations may make provision for a decision under section 14(1), 15(1), 16(1), 18(1), (5), (6) or (9), 19(3) or 20(1) or (4) to be revised in favour of the person or persons to whom it relates if it is incorrect by reason of official error (as defined by the regulations).

Modifications etc. (not altering text)

C15 S. 21 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 7**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

[F16 21A Review of decisions

(1) The Commissioners for Her Majesty's Revenue and Customs must review any decision within section 38(1) if they receive a written application to do so that identifies the applicant and decision in question, and—

(a) that application is received within 30 days of the date of the notification of the original decision or of the date the original decision was made if not notified because of section 23(3), or

(b) it is received within such longer period as may be allowed under section 21B.

(2) The Commissioners must carry out the review as soon as is reasonably practicable.

(3) When the review has been carried out, the Commissioners must give the applicant notice of their conclusion containing sufficient information to enable the applicant to know—

(a) the conclusion on the review,

(b) if the conclusion is that the decision is varied, details of the variation, and

(c) the reasons for the conclusion.

(4) The conclusion on the review must be one of the following—

(a) that the decision is upheld;

(b) that the decision is varied;

(c) that the decision is cancelled.

(5) Where—

(a) the Commissioners notify the applicant of further information or evidence that they may need for carrying out the review, and

(b) the information or evidence is not provided to them by the date specified in the notice,

the review may proceed without that information or evidence.

Textual Amendments

F16 Ss. 21A , 21B inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(6)** (with art. 1(5))

21B Late application for a review

(1) The Commissioners for Her Majesty's Revenue and Customs may in a particular case extend the time limit specified in section 21A(1)(a) for making an application for a review if all of the following conditions are met.

(2) The first condition is that the person seeking a review has applied to the Commissioners for an extension of time.

(3) The second condition is that the application for the extension—

(a) explains why the extension is sought, and

(b) is made within 13 months of the notification of the original decision or of the date the original decision was made if not notified because of section 23(3) .

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(4) The third condition is that the Commissioners are satisfied that due to special circumstances it was not practicable for the application for a review to have been made within the time limit specified in section 21A(1)(a).

(5) The fourth condition is that the Commissioners are satisfied that it is reasonable in all the circumstances to grant the extension.

(6) In determining whether it is reasonable to grant an extension, the Commissioners must have regard to the principle that the greater the amount of time that has elapsed between the end of the time limit specified in section 21A(1)(a) and the date of the application, the more compelling should be the special circumstances on which the application is based.

(7) An application to extend the time limit specified in section 21A(1)(a) which has been refused may not be renewed.**]**

Textual Amendments

F16 Ss. 21A , 21B inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(6)** (with art. 1(5))

22 Information etc. requirements: supplementary

(1) Regulations may make provision as to the manner and form in which—

(a) information or evidence is to be provided in compliance with a requirement imposed by a notice under section 14(2), 15(2), 16(3), 18(10) or 19(2), or

(b) a declaration or statement is to be made in response to a notice under section 17.

(2) Regulations may make provision as to the dates which may be specified in a notice under section 14(2), 15(2), 16(3), 17, 18(10) or 19(2).

23 Notice of decisions

(1) When a decision is made under section 14(1), 15(1), 16(1), 18(1), (5), (6) or (9), 19(3) or 20(1) or (4) or regulations under section 21, the Board must give notice of the decision to the person, or each of the persons, to whom it relates.

(2) Notice of a decision must state the date on which it is given and include details of any right**[**[F17]to a review under section 21A and of any subsequent right**]** to appeal against the decision under section 38.

(3) Notice need not be given of a decision made under section 14(1) or 18(1) or (6) on the basis of declarations made or treated as made by the person or persons in response to the notice given to him or them under section 17 if—

(a) that notice, or

(b) in the case of a decision under subsection (6) of section 18, that notice or the notice of the decision under subsection (1) of that section,

stated what the decision would be and the date on which it would be made.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Textual Amendments

F17 Words in s. 23(2) inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(7)** (with art. 1(5))

Modifications etc. (not altering text)

C16 S. 23 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 8**

Commencement Information

I17 S. 23 wholly in force at 6.4.2003; s. 23 not in force at Royal Assent, see s. 61; s. 23 in force for certain purposes at 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Payment

24 Payments

(1) Where the Board have made an award of a tax credit, the amount of the tax credit awarded must be paid to the person to whom the award is made, subject to subsections (2) and (3).

(2) Where an award of a tax credit is made to the members of a **[**[F18]couple**]**, payments of the tax credit, or of any element of the tax credit, are to be made to whichever of them is prescribed.

(3) Where an award of a tax credit is made on a claim which was made by one person on behalf of another, payments of the tax credit, or of any element of the tax credit, are to be made to whichever of those persons is prescribed.

(4) Where an award of a tax credit has been made to a person or persons for the whole or part of a tax year, payments may, in prescribed circumstances, continue to be made for any period, after the tax year, within which he is or they are entitled to make a claim for the tax credit for the next tax year.

(5) Payments made under subsection (4) are to be treated for the purposes of this section and the following provisions of this Part as if they were payments of the tax credit for the next tax year.

(6) Subject to section 25, payments of a tax credit must be made by the Board.

(7) Regulations may make provision about the time when and the manner in which a tax credit, or any element of a tax credit, is to be paid by the Board.

(8) If the regulations make provision for payments of a tax credit, or any element of a tax credit, to be made by the Board by way of a credit to a bank account or other account notified to the Board, the regulations may provide that entitlement to the tax credit or element is dependent on an account having been notified to the Board in accordance with the regulations.

Textual Amendments

F18 Word in s. 24(2) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 145**; S.I. 2005/3175, art. 2(1), Sch. 1

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I18 S. 24 wholly in force at 6.4.2003; s. 24 not in force at Royal Assent, see s. 61; s. 24 in force for certain purposes at 9.7.2002, 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

25 Payments of working tax credit by employers

(1) Regulations may require employers, when making **[**[F19]payments of, or on account of, PAYE income**]** and in any such other circumstances as may be prescribed, to pay working tax credit, or prescribed elements of working tax credit, to employees.

(2) The regulations may, in particular, include provision—

(a) requiring employers to make payments of working tax credit, or prescribed elements of working tax credit, in accordance with notices given to them by the Board,

(b) for the payment by the Board of working tax credit in cases where an employer does not make payments of working tax credit, or prescribed elements of working tax credit, in accordance with the regulations and with any notices given by the Board,

(c) prescribing circumstances in which employers are not required to make, or to continue making, payments of working tax credit, or prescribed elements of working tax credit,

(d) for the provision of information or evidence for the purpose of enabling the Board to be satisfied whether employers are complying with notices given by the Board and with the regulations,

(e) requiring employers to provide information to employees (in their itemised pay statements or otherwise),

(f) for the funding by the Board of working tax credit paid or to be paid by employers (whether by way of set off against income tax, national insurance contributions or student loan deductions for which they are accountable to the Board or otherwise),

(g) for the recovery by the Board from an employer of funding under paragraph (f) to the extent that it exceeds the amount of working tax credit paid by the employer,

(h) for the payment of interest at the prescribed rate on sums due from or to the Board, and for determining the date from which interest is to be calculated, and

(i) for appeals with respect to matters arising under the regulations which would otherwise not be the subject of an appeal.

[F20](3) . . . . . .

[F21](4) . . . . . .

(5) In this Part—

"employee" means a person who receives any **[**[F22]payment of, or on account of, PAYE income**]**, and

"employer", in relation to an employee, means a person who makes any such payment to the employee.

(6) [F23]. . . . . .

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(7) "Student loan deductions" means deductions in accordance with regulations under section 22(5) of the Teaching and Higher Education Act 1998 (c. 30), section 73B(3) of the Education (Scotland) Act 1980 (c. 44) or Article 3(5) of the Education (Student Support) (Northern Ireland) Order 1998 (S.I. 1998/1760 (N.I. 14)).

Textual Amendments

F19 Words in s. 25(1) substituted (with effect in accordance with s. 723(1) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 722, **Sch. 6 para. 265(2)** (with Sch. 7)

F20 S. 25(3) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 90** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 9)

F21 S. 25(4) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 90** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 9)

F22 Words in s. 25(5) substituted (with effect in accordance with s. 723(1) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 722, **Sch. 6 para. 265(3)** (with Sch. 7)

F23 S. 25(6) repealed (with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), ss. 722, 724(1), **Sch. 6 para. 265(4)**, **Sch. 8 Pt. 1** (with Sch. 7)

Commencement Information

I19 S. 25 wholly in force at 6.4.2003; s. 25 not in force at Royal Assent, see s. 61; s. 25(1)(2)(6)(7) in force and s. 25(5) in force for certain purposes at 9.7.2002 and s. 25 in force in so far as not already in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

26 Liability of officers for sums paid to employers

(1) Regulations may provide that where—

(a) an employer which is a body corporate has failed to repay any funding to the Board in accordance with regulations made under section 25(2)(g), and

(b) the provision of the funding, or the failure by the employer to repay the funding, appears to the Board to be attributable to fraud or neglect on the part of one or more individuals who, at the time of the fraud or neglect, were officers of the body corporate ("culpable officers"),

the culpable officers are required to pay to the Board the amount of funding recoverable by the Board from the employer.

(2) Regulations under this section must include provision—

(a) for any amount paid to the Board by a culpable officer in accordance with the regulations to be deducted from the amount of funding liable to be repaid by the employer,

(b) for the amount which a culpable officer is liable to pay under the regulations to be reduced where the amount of funding recoverable from the employer is reduced by payments made to the Board by the employer, and

(c) for the Board to repay to a culpable officer the amount (if any) by which the amount that he has paid to the Board pursuant to the regulations exceeds the reduced amount that he is liable to pay by virtue of paragraph (b).

(3) Regulations under this section may include provision—

(a) requiring payments by culpable officers to be made in accordance with notices given to them by the Board,

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(b) for determining, in cases of an employer in relation to which there is more than one culpable officer, the proportion of the amount of funding recoverable from the employer that is payable by each culpable officer,

(c) for the payment of interest at the prescribed rate on sums due to or from the Board, and for determining the date from which interest is to be calculated, and

(d) for appeals with respect to matters arising under the regulations.

(4) "Officer", in relation to a body corporate, means—

(a) any director, manager, secretary or other similar officer of the body corporate, or any person purporting to act as such, and

(b) in a case where the affairs of the body corporate are managed by its members, any member of the body corporate exercising functions of management with respect to it or purporting to do so.

27 Rights of employees

Schedule 1 (rights of employees not to suffer unfair dismissal or other detriment) has effect.

28 Overpayments

(1) Where the amount of a tax credit paid for a tax year to a person or persons exceeds the amount of the tax credit to which he is entitled, or they are jointly entitled, for the tax year (as determined in accordance with the provision made by and by virtue of sections 18 to **[**[F24]21B**]**), the Board may decide that the excess, or any part of it, is to be repaid to the Board.

(2) In this Part such an excess is referred to as an overpayment.

(3) For overpayments made under awards on single claims, the person to whom the tax credit was awarded is liable to repay the amount which the Board decide is to be repaid to the Board or, as the case may be, to the Secretary of State.

(4) For overpayments made under awards on joint claims, the persons to whom the tax credit was awarded are jointly and severally liable to repay the amount which the Board decide is to be repaid unless the Board decide that each is to repay a specified part of that amount.

(5) Where it appears to the Board that there is likely to be an overpayment of a tax credit for a tax year under an award made to a person or persons, the Board may, with a view to reducing or eliminating the overpayment, amend the award or any other award of any tax credit made to the person or persons; but this subsection does not apply once a decision is taken in relation to the person or persons for the tax year under section 18(1).

(6) Where the Board decide under section 16 to terminate an award of a tax credit made to a person or persons on the ground that at no time during the period to which the award related did the person or persons satisfy—

(a) section 8(1) (if the award related to child tax credit), or

(b) section 10(1) (if it related to working tax credit),

the Board may decide that the amount paid under the award, or any part of it, is to be treated for the purposes of this Part (apart from subsection (5)) as an overpayment.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Textual Amendments

F24 Word in s. 28(1) substituted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(8)** (with art. 1(5))

Modifications etc. (not altering text)

C17 S. 28 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 9(a)-(d)**

29 Recovery of overpayments

(1) Where an amount is liable to be repaid by a person or persons under section 28, the Board must give him, or each of them, a notice specifying the amount.

(2) The notice must state which of subsections (3) to (5) is to apply in relation to the amount or any specified part of the amount; and a notice may at any time be replaced by another notice containing a different statement.

(3) Where a notice states that this subsection applies in relation to an amount (or part of an amount), it is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (c. 9) (collection and recovery) as if it were tax charged in an assessment and due and payable by the person or persons to whom the notice was given at the end of the period of thirty days beginning with the day on which the notice is given.

(4) Where a notice states that this subsection applies in relation to an amount (or part of an amount), it may, subject to provision made by regulations, be recovered by deduction from payments of any tax credit under an award made for any period to the person, or either or both of the persons, to whom the notice was given.

(5) Where a notice states that this subsection applies in relation to an amount (or part of an amount), **[**[F25]PAYE regulations**]** apply to it as if it were an underpayment of **[**[F26]income tax**]** for a previous year of assessment by the person or persons to whom the notice was given**[**[F27]that is not a relevant debt (within the meaning of section 684 of the Income Tax (Earnings and Pensions) Act 2003)**]**.

Textual Amendments

F25 Words in s. 29(5) substituted (with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 722, **Sch. 6 para. 266** (with Sch. 7)

F26 Words in s. 29(5) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 58 para. 8(a)**

F27 Words in s. 29(5) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 58 para. 8(b)**

Modifications etc. (not altering text)

C18 S. 29 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 10**

30 Underpayments

(1 Where it has been determined in accordance with the provision made by and by virtue of sections 18 to **[**[F28]21B**]** that a person was entitled, or persons were jointly entitled, to a tax credit for a tax year and either—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(a) the amount of the tax credit paid to him or them for that tax year was less than the amount of the tax credit to which it was so determined that he is entitled or they are jointly entitled, or

(b) no payment of the tax credit was made to him or them for that tax year,

the amount of the difference, or of his entitlement or their joint entitlement, must be paid to him or to whichever of them is prescribed.

(2) Where the claim for the tax credit was made by one person on behalf of another, the payment is to be made to whichever of those persons is prescribed.

Textual Amendments

F28 Word in s. 30(1) substituted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(8)** (with art. 1(5))

Modifications etc. (not altering text)

C19 S. 30(1) modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 11**

Commencement Information

I20 S. 30 wholly in force at 6.4.2003; s. 30 not in force at Royal Assent, see s. 61; s. 30 in force for certain purposes at 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Penalties

31 Incorrect statements etc.

(1) Where a person fraudulently or negligently—

(a) makes an incorrect statement or declaration in or in connection with a claim for a tax credit or a notification of a change of circumstances given in accordance with regulations under section 6 or in response to a notice under section 17, or

(b) gives incorrect information or evidence in response to a requirement imposed on him by virtue of section 14(2), 15(2), 16(3), 18(10) or 19(2) or regulations under section 25 **[**[F29] or in response to a notification under section 21A(5)**]**,

a penalty not exceeding £3,000 may be imposed on him.

(2) Where a person liable to a penalty under subsection (1) is a person making, or who has made, a claim for a tax credit for a period jointly with another and the penalty is imposed—

(a) under paragraph (a) of that subsection in respect of the claim, a notification relating to the tax credit claimed or a notice relating to the tax credit awarded on the claim, or

(b) under paragraph (b) of that subsection in respect of a requirement imposed on him with respect to the tax credit for the period,

a penalty of an amount not exceeding £3,000 may be imposed on the other person unless subsection (3) applies.

(3) This subsection applies if the other person was not, and could not reasonably have been expected to have been, aware that the person liable to the penalty under subsection (1)

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

had fraudulently or negligently made the incorrect statement or declaration or given the incorrect information or evidence.

(4) Where penalties are imposed under subsections (1) and (2) in respect of the same statement, declaration, information or evidence, their aggregate amount must not exceed £3,000.

(5) Where a person acts for another—

(a) in or in connection with a claim or notification referred to in subsection (1), or

(b) in response to a notice so referred to,

subsection (1) applies to him (as well as to any person to whom it applies apart from this subsection).

Textual Amendments

F29 Words in s. 31(1)(b) inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(9)** (with art. 1(5))

Commencement Information

I21 S. 31 wholly in force at 6.4.2003; s. 31 not in force at Royal Assent, see s. 61; s. 31 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

32 Failure to comply with requirements

(1) Where a person fails—

(a) to provide any information or evidence which he is required to provide by virtue of section 14(2), 15(2), 16(3), 18(10) or 19(2) or regulations under section 25, or

(b) to comply with a requirement imposed on him by a notice under section 17 by virtue of subsection (2)(a), (4)(a) or (6)(a) of that section,

the penalties specified in subsection (2) may be imposed on him.

(2) The penalties are—

(a) a penalty not exceeding £300, and

(b) if the failure continues after a penalty is imposed under paragraph (a), a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under that paragraph was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).

(3) Where a person fails to give a notification required by regulations under section 6(3), a penalty not exceeding £300 may be imposed on him.

(4) No penalty under subsection (2) may be imposed on a person in respect of a failure after the failure has been remedied.

(5) For the purposes of this section a person is to be taken not to have failed to provide information or evidence, comply with a requirement or give a notification which must be provided, complied with or given by a particular time—

(a) if he provided, complied with or gave it within such further time (if any) as the Board may have allowed,

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(b) if he had a reasonable excuse for not providing, complying with or giving it by that time, or

(c) if, after having had such an excuse, he provided, complied with or gave it without unreasonable delay.

(6) Where the members of a **[**[F30]couple**]** both fail as mentioned in subsection (1)(b), the aggregate amount of any penalties under subsection (2) imposed on them in relation to their failures must not exceed the amounts specified in that subsection; and where the members of a **[**[F30]couple**]** both fail as mentioned in subsection (3), the aggregate amount of any penalties imposed on them in relation to their failures must not exceed £300.

Textual Amendments

F30 Word in s. 32(6) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 145**; S.I. 2005/3175, art. 2(1), Sch. 1

Commencement Information

I22 S. 32 wholly in force at 6.4.2003; s. 32 not in force at Royal Assent, see s. 61; s. 32 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

33 Failure by employers to make correct payments

(1) Where an employer refuses or repeatedly fails to make to an employee payments of tax credits which he is required to make to him by regulations under section 25 and, as a result, the Board make payments to the employee in accordance with regulations under subsection (2)(b) of that section, a penalty not exceeding £3,000 may be imposed on the employer.

(2) Where an employer has, by reason of his fraud or neglect, not paid to an employee for a tax year the correct amount of any tax credit which he is required by regulations under section 25 to pay to him for that tax year, a penalty not exceeding £3,000 may be imposed on the employer.

(3) But no penalty may be imposed on an employer under subsection (2) in respect of payments which are incorrect only because of a refusal or failure in respect of which a penalty is imposed on him under subsection (1).

34 Supplementary

Schedule 2 (penalties: supplementary) has effect.

Commencement Information

I23 S. 34 wholly in force at 6.4.2003; s. 34 not in force at Royal Assent, see s. 61; s. 34 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Fraud

35 Offence of fraud

(1) A person commits an offence if he is knowingly concerned in any fraudulent activity undertaken with a view to obtaining payments of a tax credit by him or any other person.

(2) A person who commits an offence under subsection (1) is liable—

(a) on summary conviction, to imprisonment for a term not exceeding six months, or a fine not exceeding the statutory maximum, or both, or

(b) on conviction on indictment, to imprisonment for a term not exceeding seven years, or a fine, or both.

36 Powers in relation to documents

(1) Section 20BA of the Taxes Management Act 1970 (c. 9) (orders for delivery of documents) applies (with Schedule 1AA and section 20BB) in relation to offences involving fraud in connection with, or in relation to, tax credits as in relation to offences involving serious fraud in connection with, or in relation to, tax.

[F31](2) . . . . . .

[F31](3) . . . . . .

(4) Any regulations under Schedule 1AA to the Taxes Management Act 1970 which are in force immediately before the commencement of subsection (1) apply, subject to any necessary modifications, for the purposes of that Schedule as they apply by virtue of that subsection (until amended or revoked).

Textual Amendments

F31 S. 36(2)(3) repealed (1.12.2007) by Finance Act 2007 (c. 11), s. 84(4)(5), Sch. 22 para. 14, **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 3(a)

[F32Loss of tax credit provisions

Textual Amendments

F32 Ss. 36A-36D and cross-heading inserted (1.2.2013 for specified purposes, otherwise 6.4.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(2)**, 150(3); S.I. 2013/178, art. 2

36A Loss of working tax credit in case of conviction etc for benefit offence

(1) Subsection (4) applies where a person ("the offender")—

(a) is convicted of one or more benefit offences in any proceedings, or

(b) after being given a notice under subsection (2) of the appropriate penalty provision by an appropriate authority, agrees in the manner specified by the appropriate authority to pay a penalty under the appropriate penalty provision to the appropriate authority, in a case where the offence to which the notice relates is a benefit offence, or

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(c) is cautioned in respect of one or more benefit offences.

(2) In subsection (1)(b)—

(a) "the appropriate penalty provision" means section 115A of the Social Security Administration Act 1992 (penalty as alternative to prosecution) or section 109A of the Social Security Administration (Northern Ireland) Act 1992 (the corresponding provision for Northern Ireland);

(b) "appropriate authority" means—

(i) in relation to section 115A of the Social Security Administration Act 1992, the Secretary of State or an authority which administers housing benefit or council tax benefit, and

(ii) in relation to section 109A of the Social Security Administration (Northern Ireland) Act 1992, the Department (within the meaning of that Act) or the Northern Ireland Housing Executive.

(3) Subsection (4) does not apply by virtue of subsection (1)(a) if, because the proceedings in which the offender was convicted constitute the current set of proceedings for the purposes of section 36C, the restriction in subsection (3) of that section applies in the offender's case.

(4) If this subsection applies and the offender is a person who would, apart from this section, be entitled (whether pursuant to a single or joint claim) to working tax credit at any time within the disqualification period, then, despite that entitlement, working tax credit shall not be payable for any period comprised in the disqualification period—

(a) in the case of a single claim, to the offender, or

(b) in the case of a joint claim, to the offender or the other member of the couple.

(5) Regulations may provide in relation to cases to which subsection (4)(b) would otherwise apply that working tax credit shall be payable, for any period comprised in the disqualification period, as if the amount payable were reduced in such manner as may be prescribed.

(6) For the purposes of this section, the disqualification period, in relation to any disqualifying event, means the relevant period beginning with such date, falling after the date of the disqualifying event, as may be determined by or in accordance with regulations.

(7) For the purposes of subsection (6) the relevant period is—

(a) in a case falling within subsection (1)(a) where the benefit offence, or one of them, is a relevant offence, the period of three years,

(b) in a case falling within subsection (1)(a) (but not within paragraph (a) above)), the period of 13 weeks, or

(c) in a case falling within subsection (1)(b) or (c), the period of 4 weeks.

(8) The Treasury may by order amend subsection (7)(a), (b) or (c) to substitute a different period for that for the time being specified there.

(9) This section has effect subject to section 36B.

(10) In this section and section 36B—

"benefit offence" means any of the following offences committed on or after the day specified by order made by the Treasury—

(a) an offence in connection with a claim for a disqualifying benefit;

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(b) an offence in connection with the receipt or payment of any amount by way of such a benefit;

(c) an offence committed for the purpose of facilitating the commission (whether or not by the same person) of a benefit offence;

(d) an offence consisting in an attempt or conspiracy to commit a benefit offence;

"disqualifying benefit" has the meaning given in section 6A(1) of the Social Security Fraud Act 2001;

"disqualifying event" means—

(a) the conviction falling within subsection (1)(a);

(b) the agreement falling within subsection (1)(b);

(c) the caution falling within subsection (1)(c);

"relevant offence" has the meaning given in section 6B of the Social Security Fraud Act 2001.

Modifications etc. (not altering text)

C20 S. 36A(10) power exercised: 6.4.2013 specified for the purposes of ss. 36A-36D by S.I. 2013/524, art. 2

36B Section 36A: supplementary

(1) Where—

(a) the conviction of any person of any offence is taken in account for the purposes of the application of section 36A in relation to that person, and

(b) that conviction is subsequently quashed,

all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36A that could not have been imposed if the conviction had not taken place.

(2) Where, after the agreement of any person ("P") to pay a penalty under the appropriate penalty provision is taken into account for the purposes of the application of section 36A in relation to that person—

(a) P's agreement to pay the penalty is withdrawn under subsection (5) of the appropriate penalty provision, or

(b) it is decided on an appeal or in accordance with regulations under the Social Security Act 1992 or the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) that the overpayment to which the agreement relates is not recoverable or due,

all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36A that could not have been imposed if P had not agreed to pay the penalty.

(3) Where, after the agreement ("the old agreement") of any person ("P") to pay a penalty under the appropriate penalty provision is taken into account for the purposes of the application of section 36A in relation to P, the amount of any overpayment made to which the penalty relates is revised on an appeal or in accordance with regulations under the Social Security Act 1998 or the Social Security (Northern Ireland) Order 1998—

(a) section 36A shall cease to apply by virtue of the old agreement, and

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(b) subsection (4) shall apply.

(4) Where this subsection applies—

(a) if there is a new disqualifying event consisting of—

(i) P's agreement to pay a penalty under the appropriate penalty regime in relation to the revised overpayment, or

(ii) P being cautioned in relation to the offence to which the old agreement relates,

the disqualification period relating to the new disqualifying event shall be reduced by the number of days in so much of the disqualification period relating to the old agreement as had expired when subsection 36A ceased to apply by virtue of the old agreement, and

(b) in any other case, all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36A that could not have been imposed if P had not agreed to pay the penalty.

(5) For the purposes of section 36A—

(a) the date of a person's conviction in any proceedings of a benefit offence shall be taken to be the date on which the person was found guilty of that offence in those proceedings (whenever the person was sentenced) or in the case mentioned in paragraph (b)(ii) the date of the order for absolute discharge, and

(b) references to a conviction include references to—

(i) a conviction in relation to which the court makes an order for absolute or conditional discharge,

(ii) an order for absolute discharge made by a court of summary jurisdiction in Scotland under section 246(3) of the Criminal Procedure (Scotland) Act 1995 without proceeding to a conviction, and

(iii) a conviction in Northern Ireland.

(6) In this section "the appropriate penalty provision" has the meaning given by section 36A(2)(a).

36C Loss of working tax credit for repeated benefit fraud

(1) If—

(a) a person ("the offender") is convicted of one or more benefit offences in a set of proceedings ("the current set of proceedings"),

(b) within the period of five years ending on the date on which the benefit offence was, or any of them were, committed, one or more disqualifying events occurred in relation to the offender (the event, or the most recent of them, being referred to in this section as "the earlier disqualifying event"),

(c) the current set of proceedings has not been taken into account for the purposes of any previous application of this section in relation to the offender,

(d) the earlier disqualifying event has not been taken into account as an earlier disqualifying event for the purposes of any previous application of this section in relation to the offender, and

(e) the offender is a person who would, apart from this section, be entitled (whether pursuant to a single or joint claim) to working tax credit at any time within the disqualification period,

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

then, despite that entitlement, the restriction in subsection (3) shall apply in relation to the payment of that benefit in the offender's case.

(2) The restriction in subsection (3) does not apply if the benefit offence referred to in subsection (1)(a), or any of them, is a relevant offence.

(3) Working tax credit shall not be payable for any period comprised in the disqualification period—
   (a) in the case of a single claim, to the offender, or
   (b) in the case of a joint claim, to the offender or the other member of the couple.

(4) Regulations may provide in relation to cases to which subsection (3)(b) would otherwise apply that working tax credit shall be payable, for any period comprised in the disqualification period, as if the amount payable were reduced in such manner as may be prescribed.

(5) For the purposes of this section the disqualification period, in an offender's case, means the relevant period beginning with a prescribed date falling after the date of the conviction in the current set of proceedings.

(6) For the purposes of subsection (5) the relevant period is—
   (a) in a case where, within the period of five years ending on the date on which the earlier disqualifying event occurred, a previous disqualifying event occurred in relation to the offender, the period of three years;
   (b) in any other case, 26 weeks.

(7) In this section and section 36D—

"appropriate penalty provision" has the meaning given in section 36A(2)(a);

"benefit offence" means any of the following offences committed on or after the day specified by order made by the Treasury—
   (a) an offence in connection with a claim for a disqualifying benefit;
   (b) an offence in connection with the receipt or payment of any amount by way of such a benefit;
   (c) an offence committed for the purpose of facilitating the commission (whether or not by the same person) of a benefit offence;
   (d) an offence consisting in an attempt or conspiracy to commit a benefit offence;

"disqualifying benefit" has the meaning given in section 6A(1) of the Social Security Fraud Act 2001;

"disqualifying event" has the meaning given in section 36A(10);

"relevant offence" has the meaning given in section 6B of the Social Security Fraud Act 2001.

(8) Where a person is convicted of more than one benefit offence in the same set of proceedings, there is to be only one disqualifying event in respect of that set of proceedings for the purposes of this section and—
   (a) subsection (1)(b) is satisfied if any of the convictions take place in the five year period there;
   (b) the event is taken into account for the purposes of subsection (1)(d) if any of the convictions have been taken into account as mentioned there;

(c) in the case of the earlier disqualifying event mentioned in subsection (6)(a), the reference there to the date on which the earlier disqualifying event occurred is a reference to the date on which any of the convictions take place;

(d) in the case of the previous disqualifying event mentioned in subsection (6)(a), that provision is satisfied if any of the convictions take place in the five year period mentioned there.

(9) The Treasury may by order amend subsection (6) to substitute different periods for those for the time being specified there.

(10) An order under subsection (9) may provide for different periods to apply according to the type of earlier disqualifying event or events occurring in any case.

(11) This section has effect subject to section 36D.

Modifications etc. (not altering text)

C21 S. 36C(7) power exercised: 6.4.2013 specified for the purposes of ss. 36A-36D by S.I. 2013/524, art. 2

36D Section 36C: supplementary

(1) Where—

(a) the conviction of any person of any offence is taken into account for the purposes of the application of section 36C in relation to that person, and

(b) that conviction is subsequently quashed,

all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36C that could not have been imposed if the conviction had not taken place.

(2) Subsection (3) applies where, after the agreement of any person ("P") to pay a penalty under the appropriate penalty provision is taken into account for the purposes of the application of section 36C in relation to that person—

(a) P's agreement to pay the penalty is withdrawn under subsection (5) of the appropriate penalty provision,

(b) it is decided on an appeal or in accordance with regulations under the Social Security Act 1998 or the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) that any overpayment made to which the agreement relates is not recoverable or due, or

(c) the amount of any over payment to which the penalty relates is revised on an appeal or in accordance with regulations under the Social Security Act 1998 or the Social Security (Northern Ireland) Order 1998 and there is no new agreement by P to pay a penalty under the appropriate penalty provision in relation to the revised overpayment.

(3) In those circumstances, all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36C that could not have been imposed if P had not agreed to pay the penalty.

(4) For the purposes of section 36C—

(a) the date of a person's conviction in any proceedings of a benefit offence shall be taken to be the date on which the person was found guilty of that offence

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

in those proceedings (whenever the person was sentenced) or in the case mentioned in paragraph (b)(ii) the date of the order for absolute discharge, and

(b) references to a conviction include references to—

(i) a conviction in relation to which the court makes an order for absolute or conditional discharge,

(ii) an order for absolute discharge made by a court of summary jurisdiction in Scotland under section 246(3) of the Criminal Procedure (Scotland) Act 1995 without proceeding to a conviction, and

(iii) a conviction in Northern Ireland.

(5) In section 36C references to any previous application of that section—

(a) include references to any previous application of a provision having an effect in Northern Ireland corresponding to provision made by that section, but

(b) do not include references to any previous application of that section the effect of which was to impose a restriction for a period comprised in the same disqualification period.**]**

Interest

37 Interest

(1) If an overpayment of a tax credit for a period is attributable to fraud or neglect on the part of the person, or either or both of the persons, to whom the award of the tax credit was made (or a person acting for him, or for either or both of them, in making the claim for the tax credit), the Board may decide that the whole or any part of the overpayment is to carry interest.

(2) Where the Board so decide the overpayment (or part of the overpayment) carries interest at a prescribed rate from the date thirty days after the appropriate date.

(3) "The appropriate date" is—

(a) in the case of an amount treated as an overpayment by virtue of section 28(6), the date of the decision under section 16 to terminate the award, and

(b) in any other case, the date specified for the purposes of subsection (4) of section 17 in the notice given to the person or persons under that section in relation to the tax credit.

(4) The Board must give notice of a decision under subsection (1) to the person, or each of the persons, to whom it relates; and the notice must state the date on which it is given and include details of the right to appeal against the decision under section 38.

(5) A penalty under any of sections 31 to 33 carries interest at the prescribed rate from the date on which it becomes due and payable; but the Board may in their discretion mitigate any interest or entirely remit any interest which would otherwise be carried by a penalty.

(6) Any interest carried under this section by an overpayment or penalty is to be regarded for the purposes of section 29(3) to (5) or paragraph 7 of Schedule 2 as if it were part of the overpayment or penalty.

Commencement Information

I24 S. 37 wholly in force at 6.4.2003; s. 37 not in force at Royal Assent, see s. 61; s. 37(2)(5) in force for certain purposes at 9.7.2002, s. 37(5)(6) in force for certain purposes at 1.8.2002 and 1.1.2003 and s. 37 in force in so far as not already in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Appeals

38 Appeals

(1) An appeal may be brought against—

(a) a decision under section 14(1), 15(1), 16(1), 19(3) or 20(1) or (4) or regulations under section 21,

(b) the relevant section 18 decision in relation to a person or persons and a tax credit for a tax year and any revision of that decision under that section,

(c) a determination of a penalty under paragraph 1 of Schedule 2, [F33]...

[[F34](ca) a decision under section 36A or 36C that working tax credit is not payable (or is not payable for a particular period), and**]**

(d) a decision under section 37(1).

[[F35](1B) If in any case the conclusion of a review under section 21A is to uphold the decision reviewed, an appeal by virtue of subsection (1) in that case may be brought only against the original decision.

(1C) If in any case the conclusion of a review under section 21A is to vary the decision reviewed, an appeal by virtue of subsection (1) in that case may be brought only against the decision as varied.**]**

(2) " The relevant section 18 decision " means—

(a) in a case in which a decision must be made under subsection (6) of section 18 in relation to the person or persons and the tax credit for the tax year, that decision, and

(b) in any other case, the decision under subsection (1) of that section in relation to the person or persons and the tax credit for the tax year.

Textual Amendments

F33 Word in s. 38(1) repealed (6.4.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(3)(a)**, 150(3); S.I. 2013/178, art. 2

F34 S. 38(1)(ca) inserted (6.4.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(3)(b)**, 150(3); S.I. 2013/178, art. 2

F35 S. 38(1B)(1C) inserted (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(11)** (with art. 1(5)) [Editorial note: S. 38(1A) (and the cross-reference to it in s. 38(1)) struck out as ultra vires. See Court of Appeal judgment dated 19.1.2024 in the case of HMRC v Arrbab [2024] EWCA Civ 16]

Modifications etc. (not altering text)

C22 S. 38 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 12**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I25 S. 38 wholly in force at 6.4.2003; s. 38 not in force at Royal Assent, see s. 61; s. 38 in force for certain purposes at 1.9.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I.2002/1727, **art. 2**

39 Exercise of right of appeal

[[F36](1) Notice of an appeal under section 38 against a decision must be given [F37]... in the prescribed manner within the period of thirty days after the date on which **[**[F38] notice under section 21A(3) was given of the conclusion on the review of the decision**].]**

[[F36](2) Notice of such an appeal must specify the grounds of appeal.**]**

[F39](3) . . . . . .

[F39](4) . . . . . .

[F39](5) . . . . . .

(6) Part 5 of the Taxes Management Act 1970 **[**[F40](appeals and other proceedings)**]** applies in relation to appeals under section 38 (as in relation to appeals under the Taxes Acts, within the meaning of that Act), but subject to such modifications as are prescribed.

[F41](7) . . . . . .

Textual Amendments

F36 S. 39(1)(2) repealed (E.W.S.) (6.4.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(1), **2(12)** (with art. 1(5))

F37 Words in s. 39(1) omitted (N.I.) (3.11.2014) by virtue of The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(2), **2(13)(a)** (with art. 1(5)); S.I. 2014/2881, art. 2(a)

F38 Words in s. 39(1) substituted (N.I.) (3.11.2014) by The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886), arts. 1(2), **2(13)(b)** (with art. 1(5)); S.I. 2014/2881, art. 2(a)

F39 S. 39(3)(4)(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 314(2)**

F40 Words in s. 39(6) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 314(3)**

F41 S. 39(7) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 314(4)**

Modifications etc. (not altering text)

C23 S. 39(1) modified (temp. from 1.1.2003) by The Tax Credits (Appeals) (No. 2) Regulations 2002 (S.I. 2002/3196), regs. 1(2), **4**, 5

C24 S. 39(1) modified (temp. from 1.1.2003) by The Tax Credits (Appeals) Regulations (Northern Ireland) 2002 (S.R. 2002/403), regs. 1(2), **4**, 5

Commencement Information

I26 S. 39 wholly in force at 6.4.2003; s. 39 not in force at Royal Assent, see s. 61; s. 39 in force for certain purposes at 1.9.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I.2002/1727, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

[F42 39A. Late appeals

(1) The Commissioners for Her Majesty's Revenue and Customs may treat a late appeal under section 38 as made in time where the conditions specified in subsections (2) to (6) are satisfied, except that the Commissioners may not do so in the case of an appeal made more than one year after the expiration of the time (original or extended) for appealing.

(2) An appeal may be treated as made in time if the Commissioners are satisfied that it is in the interests of justice to do so.

(3) For the purposes of subsection (2) it is not in the interests of justice to treat an appeal as made in time unless—

(a) the special circumstances specified in subsection (4) are relevant; or

(b) some other special circumstances exist which are wholly exceptional and relevant,

and as a result of those special circumstances it was not practicable for the appeal to be made in time.

(4) The special circumstances mentioned in subsection (3)(a) are—

(a) the appellant or a partner or dependant of the appellant has died or suffered serious illness;

(b) the appellant is not resident in the United Kingdom; or

(c) normal postal services were disrupted.

(5) In determining whether it is in the interests of justice to treat an appeal as made in time, regard shall be had to the principle that the greater the amount of time that has elapsed between the expiration of the time for appealing and the submission of the notice of appeal, the more compelling should be the special circumstances.

(6) In determining whether it is in the interests of justice to treat an appeal as made in time, no account shall be taken of the following—

(a) that the appellant or any other person acting for the appellant was unaware of or misunderstood the law applicable to the appellant's case (including ignorance or misunderstanding of any time limit); or

(b) that the Upper Tribunal or a court has taken a different view of the law from that previously understood and applied.

(7) If in accordance with the preceding provisions of this section the Commissioners for Her Majesty's Revenue and Customs treat a late appeal under section 38 as made in time, it is to be treated as having been brought within any applicable time limit.]

Textual Amendments

F42 S. 39A inserted (E.W.S.) (2.4.2014) by The Tax Credits (Late Appeals) Order 2014 (S.I. 2014/885), arts. 1(1), **2(2)**

Supplementary

40 Annual reports

(1) The Board must make to the Treasury an annual report about—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

[F43](a) . . . . . .
(b) the number of awards of child tax credit and of working tax credit,
(c) the number of enquiries conducted under section 19,
(d) the number of penalties imposed under this Part, and
(e) the number of prosecutions and convictions for offences connected with tax credits.

(2) The Treasury must publish each annual report made to it under subsection (1) and lay a copy before each House of Parliament.

Textual Amendments

F43 S. 40(1)(a) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 89, **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)

41 Annual review

(1) The Treasury must, in each tax year, review the amounts specified in subsection (2) in order to determine whether they have retained their value in relation to the general level of prices in the United Kingdom as estimated by the Treasury in such manner as it considers appropriate.

(2) The amounts are monetary amounts prescribed—
(a) under subsection (1)(a) of section 7,
(b) for the purposes of any of paragraphs (a) to (d) of subsection (3) of that section,
(c) under section 9,
(d) under section 11, otherwise than by virtue of section 12, or
(e) under subsection (2) of section 13, otherwise than by virtue of subsection (3) of that section.

(3) The Treasury must prepare a report of each review.

(4) The report must include a statement of what each amount would be if it had fully retained its value.

(5) The Treasury must publish the report and lay a copy of it before each House of Parliament.

42 Persons subject to immigration control

(1) Regulations may make provision in relation to persons subject to immigration control or in relation to prescribed descriptions of such persons—
(a) for excluding entitlement to, or to a prescribed element of, child tax credit or working tax credit (or both), or
(b) for this Part to apply subject to other prescribed modifications.

(2) "Person subject to immigration control" has the same meaning as in section 115 of the Immigration and Asylum Act 1999 (c. 33).

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

43 Polygamous marriages

(1) Regulations may make provision for this Part to apply in relation to persons who are parties to polygamous marriages subject to prescribed modifications.

(2) A person is a party to a polygamous marriage if—

(a) he is a party to a marriage entered into under a law which permits polygamy, and

(b) either party to the marriage has a spouse additional to the other party.

44 Crown employment

This Part applies in relation to persons employed by or under the Crown (as in relation to other employees).

45 Inalienability

(1) Every assignment of or charge on a tax credit, and every agreement to assign or charge a tax credit, is void; and, on the bankruptcy of a person entitled to a tax credit, the entitlement to the tax credit does not pass to any trustee or other person acting on behalf of his creditors.

(2) In the application of subsection (1) to Scotland—

(a) the reference to assignment is to assignation ("assign" being construed accordingly), and

(b) the reference to the bankruptcy of a person is to the sequestration of his estate or the appointment on his estate of a judicial factor under section 41 of the Solicitors (Scotland) Act 1980 (c. 46).

46 Giving of notices by Board

The Board may give any notice which they are required or permitted to give under this Part in any manner and form which the Board consider appropriate in the circumstances.

47 Consequential amendments

Schedule 3 (consequential amendments) has effect.

Commencement Information

I27 S. 47 wholly in force at 8.4.2003; s. 47 not in force at Royal Assent, see s. 61; s. 47 in force for certain purposes at 1.4.2003 and 6.4.2003 and otherwise in force at 8.4.2003 by S.I. 2003/962, **art. 2(2)(3)(b)(4)(b)**

48 Interpretation

[[F44](1)**]** In this Part—

"child" has the meaning given by section 8(3),

[[F45] " couple " has the meaning given by section 3(5A), **]**

"the current year income" has the meaning given by section 7(4),

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

"employee" and "employer" have the meaning given by section 25(5),

F46 …

"the income threshold" has the meaning given by section 7(1)(a),

"joint claim" has the meaning given by section 3(8),

F47 …

"overpayment" has the meaning given by section 28(2) and (6),

"the previous year income" has the meaning given by section 7(5),

"qualifying remunerative work", and being engaged in it, have the meaning given by regulations under section 10(2),

"qualifying young person" has the meaning given by section 8(4),

"the relevant income" has the meaning given by section 7(3),

"responsible", in relation to a child or qualifying young person, has the meaning given by regulations under section 8(2) (for the purposes of child tax credit) or by regulations under section 10(4) (for the purposes of working tax credit),

"single claim" has the meaning given by section 3(8),

F46 …

"tax year" means a period beginning with 6th April in one year and ending with 5th April in the next, and

F47 …

[F48(2) For the purposes of this Part, two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex.**]**

Textual Amendments

F44 S. 48(1): s. 48 renumbered as s. 48(1) (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 147(1)**; S.I. 2005/3175, art. 2(1), Sch. 1

F45 Words in s. 48(1) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 147(2)**; S.I. 2005/3175, art. 2(1), Sch. 1

F46 Words in s. 48(1) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 315**

F47 Words in s. 48(1) (definitions of "married couple", "unmarried couple" and the "and" at the end of the definition of "tax year") repealed (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), Sch. 24 para. 147(2), **Sch. 30**; S.I. 2005/3175, art. 2(1)(6), Sch. 1

F48 S. 48(2) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 147(3)**; S.I. 2005/3175, art. 2(1), Sch. 1

Modifications etc. (not altering text)

C25 S. 48 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 13**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

PART 2

CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Transfer of functions etc.

49 Functions transferred to Treasury

(1) The functions of the Secretary of State under—

(a) section 77 of the Social Security Contributions and Benefits Act 1992 (c. 4) (guardian's allowance: Great Britain),

(b) Part 9 of that Act (child benefit: Great Britain), except [F49]... paragraphs 5 and 6(1) of Schedule 10,

(c) section 80 of the Social Security Administration Act 1992 (c. 5) (overlap with benefits under legislation of other member States: Great Britain), and

(d) section 72 of the Social Security Act 1998 (c. 14) (power to reduce child benefit for lone parents: Great Britain),

are transferred to the Treasury.

(2) The functions of the Northern Ireland Department under—

(a) section 77 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (guardian's allowance: Northern Ireland),

(b) Part 9 of that Act (child benefit: Northern Ireland), except [F50]... paragraphs 5 and 6(1) of Schedule 10,

(c) section 76 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (overlap with benefits under legislation of other member States: Northern Ireland), and

(d) Article 68 of the Social Security (Northern Ireland) Order 1998 (1998/1506 (N.I. 10)) (power to reduce child benefit for lone parents: Northern Ireland),

are transferred to the Treasury.

(3) The functions of the Secretary of State under Part 10 of the Social Security Administration Act 1992 (c. 5) (review and alteration of benefits: Great Britain) so far as relating to child benefit and guardian's allowance are transferred to the Treasury.

(4) The functions of the Northern Ireland Department under sections 132 to 134of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (review and alteration of benefits: Northern Ireland) so far as relating to child benefit and guardian's allowance are transferred to the Treasury.

Textual Amendments

F49 Words in s. 49(1)(b) repealed (E.W.S.) (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 2 Pt. 1**

F50 Words in s. 49(2)(b) repealed (N.I.) (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 2 Pt. 2**

Commencement Information

I28 S. 49 wholly in force at 7.4.2003; s. 49 not in force at Royal Assent, see s. 61; s. 49 in force for certain purposes at 1.4.2003 and otherwise in force at 7.4.2003 by S.I. 2003/392, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

50 Functions transferred to Board

(1) The functions of the Secretary of State and the Northern Ireland Department under the provisions specified in subsection (2), so far as relating to child benefit and guardian's allowance, are transferred to the Board.

(2) The provisions referred to in subsection (1) are—

(a) the Social Security Contributions and Benefits Act 1992 (c. 4),

(b) the Social Security Administration Act 1992, except Part 13 (advisory bodies and consultation: Great Britain),

(c) the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),

(d) the Social Security Administration (Northern Ireland) Act 1992, except Part 12 (advisory bodies and consultation: Northern Ireland),

(e) Chapter 2 of Part 1 of the Social Security Act 1998 (c. 14) (social security decisions and appeals: Great Britain),

(f) Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 (1998/1506 (N.I. 10)) (social security decisions and appeals: Northern Ireland), and

(g) any subordinate legislation made under any of the provisions specified in section 49 or any of the preceding provisions of this subsection.

(3) This section has effect subject to section 49.

Commencement Information

I29 S. 50 wholly in force at 7.4.2003; s. 50 not in force at Royal Assent, see s. 61; s. 50 in force for certain purposes at 1.4.2003 and otherwise in force at 7.4.2003 by S.I. 2003/392, **art. 2**

51 Consequential amendments

Schedule 4 (amendments consequential on transfer of functions made by sections 49 and 50) has effect.

Commencement Information

I30 S. 51 wholly in force at 7.4.2003; s. 51 not in force at Royal Assent, see s. 61; s. 51 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**

52 Transfer of property, rights and liabilities

(1) This subsection transfers to and vests in the Treasury the property, rights and liabilities to which the Secretary of State or the Northern Ireland Department is entitled or subject in connection with functions transferred to the Treasury by section 49 immediately before they are transferred.

(2) This subsection transfers to and vests in the Board the property, rights and liabilities to which the Secretary of State or the Northern Ireland Department is entitled or subject in connection with functions transferred to the Board by section 50 immediately before they are transferred.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(3) A certificate given by the Treasury that any property has been transferred by subsection (1) is conclusive evidence of the transfer; and a certificate given by the Board that any property has been transferred by subsection (2) is conclusive evidence of the transfer.

(4) Subsections (1) and (2) have effect in relation to property, rights and liabilities in spite of any provision (of whatever nature) which would prevent or restrict transfer otherwise than by this section.

(5) Subsections (1) and (2) do not apply to contracts within subsection (6); but any term of such a contract about the provision of goods or services to the Secretary of State (or a government department) or the Northern Ireland Department is to be taken to refer also to the Board in connection with any function transferred by section 49 or 50.

(6) The contracts within this subsection are contracts for the supply of goods or services to the Secretary of State or the Northern Ireland Department—

(a) which relate partly to functions transferred by section 49 or 50 and partly to other functions, or

(b) the terms of which are wholly or partly determined by a contract within paragraph (a).

(7) Her Majesty may by Order in Council make such provision for the transfer to **[**[F51]the statutory home civil service**]** of persons employed in the Northern Ireland Civil Service as appears to Her Majesty to be appropriate in consequence of the transfer of functions made by sections 49 and 50.

[[F52](8) In subsection (7) "the statutory home civil service" means the civil service (excluding Her Majesty's diplomatic service) within the meaning of Chapter 1 of Part 1 of the Constitutional Reform and Governance Act 2010 (see section 1(4) of that Act).**]**

Textual Amendments

F51 Words in s. 52(7) substituted (11.11.2010) by Constitutional Reform and Governance Act 2010 (c. 25), s. 52, **Sch. 2 para. 13(2)**; S.I. 2010/2703, art. 2(a)

F52 S. 52(8) inserted (11.11.2010) by Constitutional Reform and Governance Act 2010 (c. 25), s. 52, **Sch. 2 para. 13(3)**; S.I. 2010/2703, art. 2(a)

Commencement Information

I31 S. 52 wholly in force at 7.4.2003; s. 52 not in force at Royal Assent, see s. 61; s. 52 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**

[[F53]53 General functions of Commissioners for Revenue and Customs

The Commissioners for Her Majesty's Revenue and Customs shall be responsible for the payment and management of child benefit and guardian's allowance.**]**

Textual Amendments

F53 S. 53 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 90**; S.I. 2005/1126, art. 2(2)(h)

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

54 Transitional provisions

(1) Any function covered by section 49 which is a function of making subordinate legislation may be exercised by the Treasury at any time after the passing of this Act if the subordinate legislation made in the exercise of the function comes into force after the commencement of that section.

(2) Any function covered by section 50 which is a function of making subordinate legislation may be exercised by the Board at any time after the passing of this Act if the subordinate legislation made in the exercise of the function comes into force after the commencement of that section.

(3) Nothing in section 49 or 50 affects the validity of anything done by or in relation to the Secretary of State or the Northern Ireland Department before its commencement.

(4) Anything (including legal proceedings) relating to any functions transferred by section 49, or any property, rights or liabilities transferred by section 52(1), which is in the course of being done or carried on by or in relation to the Secretary of State or the Northern Ireland Department immediately before the transfer may be continued by or in relation to the Treasury.

(5) Anything (including legal proceedings) relating to any functions transferred by section 50, or any property, rights or liabilities transferred by section 52(2), which is in the course of being done or carried on by or in relation to the Secretary of State or the Northern Ireland Department immediately before the transfer may be continued by or in relation to the Board.

(6) Anything done by the Secretary of State or the Northern Ireland Department for the purposes of or in connection with any functions transferred by section 49, or any property, rights or liabilities transferred by section 52(1), which is in effect immediately before the transfer has effect afterwards as if done by the Treasury.

(7) Anything done by the Secretary of State or the Northern Ireland Department for the purposes of or in connection with any functions transferred by section 50, or any property, rights or liabilities transferred by section 52(2), which is in effect immediately before the transfer has effect afterwards as if done by the Board.

(8) The Treasury is substituted for the Secretary of State or the Northern Ireland Department in any subordinate legislation, any contracts or other documents and any legal proceedings relating to any functions transferred by section 49, or any property, rights or liabilities transferred by section 52(1), made or commenced before the transfer.

(9) The Board are substituted for the Secretary of State or the Northern Ireland Department in any subordinate legislation, any contracts or other documents and any legal proceedings relating to any functions transferred by section 50, or any property, rights or liabilities transferred by section 52(2), made or commenced before the transfer.

(10) Any order made under section 8 of the Electronic Communications Act 2000 (c. 7) which—

(a) modifies provisions relating to child benefit or guardian's allowance, and

(b) is in force immediately before the commencement of this subsection,

is to continue to have effect for the purposes of child benefit and guardian's allowance, despite subsection (7) of that section, until regulations made by the Board under section 132 of the Finance Act 1999 (c. 16) which are expressed to supersede that order come into force.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I32 S. 54 wholly in force at 7.4.2003; s. 54(1)(2) in force at Royal Assent, see s. 61; s. 54(3)-(10) 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**

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 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."

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Modifications etc. (not altering text)

C26 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**

56 Presence in United Kingdom

(1) For section 146 of the Social Security Contributions and Benefits Act 1992 (c. 4) (persons outside Great Britain) substitute—

"**146 Presence in Great Britain**

(1) No child benefit shall be payable in respect of a child for a week unless he is in Great Britain in that week.

(2) No person shall be entitled to child benefit for a week unless he is in Great Britain in that week.

(3) Circumstances may be prescribed in which a child or other person is to be treated for the purposes of this section as being, or as not being, in Great Britain."

(2) For section 142 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (persons outside Northern Ireland) substitute—

"**142 Presence in Northern Ireland**

(1) No child benefit shall be payable in respect of a child for a week unless he is in Northern Ireland in that week.

(2) No person shall be entitled to child benefit for a week unless he is in Northern Ireland in that week.

(3) Circumstances may be prescribed in which a child or other person is to be treated for the purposes of this section as being, or as not being, in Northern Ireland."

Commencement Information

I33 S. 56 wholly in force at 7.4.2003; s. 56 not in force at Royal Assent, see s. 61; s. 56 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** (with art. 3)

57 Abolition of exclusion of tax exempt persons

In Schedule 9 to—

(a) the Social Security Contributions and Benefits Act 1992, and

(b) the Social Security Contributions and Benefits (Northern Ireland) Act 1992,

omit paragraph 4 (person not entitled to child benefit if he or other prescribed person is exempt from tax under prescribed provisions).

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I34 S. 57 wholly in force at 7.4.2003; s. 57 not in force at Royal Assent, see s. 61; s. 57 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**

PART 3

SUPPLEMENTARY

Information etc.

58 Administrative arrangements

(1) This section applies where regulations under—

(a) section 4 or 6 of this Act,

(b) section 5 of the Social Security Administration Act 1992 (c. 5), or

(c) section 5 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8),

permit or require a claim or notification relating to a tax credit, child benefit or guardian's allowance to be made or given to a relevant authority.

(2) Where this section applies, regulations may make provision—

(a) for information or evidence relating to tax credits, child benefit or guardian's allowance to be provided to the relevant authority (whether by persons by whom such claims and notifications are or have been made or given, by the Board or by other persons),

(b) for the giving of information or advice by a relevant authority to persons by whom such claims or notifications are or have been made or given, and

(c) for the recording, verification and holding, and the forwarding to the Board or a person providing services to the Board, of claims and notifications received by virtue of the regulations referred to in subsection (1) and information or evidence received by virtue of paragraph (a),

(3) "Relevant authority" means—

(a) the Secretary of State,

(b) the Northern Ireland Department, or

(c) a person providing services to the Secretary of State or the Northern Ireland Department.

Commencement Information

I35 S. 58 wholly in force at 26.2.2003; s. 58 not in force at Royal Assent, see s. 61; s. 58 in force for certain purposes at 9.7.2002 by S.I. 2002/1727, **art. 2**; s. 58 in force in so far as not already in force at 26.2.2003 by S.I. 2003/392, **art. 2**

59 Use and disclosure of information

Schedule 5 (use and disclosure of information) has effect.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I36 S. 59 wholly in force at 1.4.2003; s. 59 not in force at Royal Assent, see s. 61; s. 59 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; s. 59 in force for certain purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

Other supplementary provisions

60 Repeals

Schedule 6 (repeals) has effect.

Commencement Information

I37 S. 60 partly in force; s. 60 not in force at Royal Assent, see s. 61; s. 60 in force for certain purposes at 27.8.2002 and after the expiry of a period of 26 weeks from the date of commencement of the award for certain further purposes by S.I. 2002/1727, **art. 2**; s. 60 in force for certain purposes at 26.2.2003, 1.4.2003 and 7.4.2003 by S.I. 2003/392, **art. 2**; s. 60 in force for certain purposes at 6.4.2003 by S.I. 2003/938, **art. 2**, Sch. (with art. 3) and by S.I 2003/962, {art. 2(3)(c)} (with savings in S.R. 2003/212, **art. 2**); s. 60 in force for certain further purposes at 8.4.2003 by S.I. 2003/962, **art. 2(4)(c)**

61 Commencement

Apart from section 54(1) and (2), the preceding provisions of this Act come into force in accordance with orders made by the Treasury.

Subordinate Legislation Made

P1 S. 61 power partly exercised: different dates appointed for specified provisions by {S.I. 2002/1727}, art. 2, {S.I. 2003/392}, art. 2, {S.I. 2003/938}, art. 2, Sch. and {S.I. 2003/962}, art. 2

62 Transitional provisions and savings

(1) The Secretary of State may by order make as respects England and Wales and Scotland, and the Northern Ireland Department may by order make as respects Northern Ireland, any transitional provisions or savings which appear appropriate in connection with the commencement of the abolition of the increases referred to in section 1(3)(e).

(2) Subject to any provision made by virtue of subsection (1), the Treasury may by order make any transitional provisions or savings which appear appropriate in connection with the commencement of any provision of this Act.

63 Tax credits appeals etc.: temporary modifications

(1) Until such day as the Treasury may by order appoint, Part 1 of this Act has effect subject to the modifications specified in this section; and an order under this subsection may include any transitional provisions or savings which appear appropriate.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

[[F54](2) Except in the case of an appeal against an employer penalty, an appeal under section 38 is to—

(a) in Great Britain, the First-tier Tribunal; or

(b) in Northern Ireland, the appeal tribunal;

and in either case section 39(6) shall not apply.**]**

[[F55](3) The function of giving a direction under section 19(10) is a function of—

(a) in Great Britain, the First-tier Tribunal; or

(b) in Northern Ireland, the appeal tribunal;

and in either case the relevant provisions of Part 5 of the Taxes Management Act 1970 shall not apply.**]**

[[F56](4) In Northern Ireland, except in the case of an employer information penalty, proceedings under paragraph 3 of Schedule 2 are by way of information in writing, made to the appeal tribunal (rather than to the tribunal), and upon summons issued by them to the defendant to appear before them at a time and place stated in the summons; and they must hear and decide each case in a summary way.**]**

(5) So far as is appropriate in consequence of subsections (2) to (4)—

(a) the references to the **[**[F57]tribunal in section 19(10)**]** and paragraphs 2 and 3(2) of Schedule 2 are to **[**[F58]the First-tier Tribunal or**]** the **[**[F59]appeal tribunal**]**, [F60]...

[F61](b) . . . . . .

[[F62](6) In Northern Ireland, an appeal under paragraph 2(2) or 4(1) of Schedule 2 from a decision of, or against the determination of a penalty by, the appeal tribunal lies to the Northern Ireland Social Security Commissioner (rather than to the Upper Tribunal).**]**

(7) So far as is appropriate in consequence of subsection (6), the references in paragraphs 2(2) and 4 of Schedule 2 **[**[F63]to the Upper Tribunal are to the Northern Ireland Social Security Commissioner**]**.

(8) Regulations may apply any provision contained in—

(a) Chapter 2 of Part 1 of the Social Security Act 1998 (c. 14) (social security appeals: Great Britain),

(b) Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) (social security appeals: Northern Ireland), or

(c) section 54 of the Taxes Management Act 1970 (c. 9) (settling of appeals by agreement),

in relation to appeals which, by virtue of this section, are to **[**[F64]the First-tier Tribunal or**]** the **[**[F65]appeal tribunal or lie to**]** a Northern Ireland Social Security Commissioner, but subject to such modifications as are prescribed.

[F66](9) . . . . . .

[[F67](10) "Appeal tribunal" means an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998.**]**

(11) "Employer penalty" means—

(a) a penalty under section 31 or 32 relating to a requirement imposed by virtue of regulations under section 25, or

(b) a penalty under section 33.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(12) "Employer information penalty" means a penalty under section 32(2)(a) relating to a requirement imposed by virtue of regulations under section 25.

(13) **[**[F68]"Northern Ireland Social Security Commissioner" means**]**the Chief Social Security Commissioner or any other Social Security Commissioner appointed under the Social Security Administration (Northern Ireland) Act 1992 (c. 8) or a tribunal of two or more Commissioners constituted under Article 16(7) of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

[[F69](14) "tribunal" (other than in the expression "appeal tribunal") shall have the meaning in section 47C of the Taxes Management Act 1970.**]**

Textual Amendments

F54 S. 63(2) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(2)**

F55 S. 63(3) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(3)**

F56 S. 63(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(4)**

F57 Words in s. 63(5)(a) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(5)(a)(i)**

F58 Words in s. 63(5) inserted (1.3.2012) by The Revenue and Customs Appeals Order 2012 (S.I. 2012/533), arts. 1, **2(2)**

F59 Words in s. 63(5)(a) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(5)(a)(ii)**

F60 Word in s. 63(5)(a) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(5)(a)(iii)**

F61 S. 63(5)(b) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(5)(b)**

F62 S. 63(6) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(6)**

F63 Words in s. 63(7) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(7)**

F64 Words in s. 63(8) inserted (1.3.2012) by The Revenue and Customs Appeals Order 2012 (S.I. 2012/533), arts. 1, **2(2)**

F65 Words in s. 63(8) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(8)**

F66 S. 63(9) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(9)**

F67 S. 63(10) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(10)**

F68 Words in s. 63(13) substituted (3.11.2008) by The Transfer of Tribunal Functions Order 2008 (S.I. 2008/2833), art. 1(1), **Sch. 3 para. 191(8)**

F69 S. 63(14) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 316(11)**

64 Northern Ireland

(1) The Northern Ireland Act 1998 (c. 47) has effect subject to the amendments in subsections (2) and (3).

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(2) In Schedule 2 (excepted matters), after paragraph 10 insert—

"10A Tax credits under Part 1 of the Tax Credits Act 2002.

10B Child benefit and guardian's allowance."

(3) In section 87 (consultation and co-ordination on social security matters), after subsection (6) insert—

"(6A) But this section does not apply to the legislation referred to in subsection (6) to the extent that it relates to child benefit or guardian's allowance."

(4) For the purposes of that Act, a provision of—

(a) an Act of the Northern Ireland Assembly, or

(b) a Bill for such an Act,

which amends or repeals any of the provisions of the Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) dealt with in Schedule 1 shall not be treated as dealing with tax credits if the Act or Bill deals with employment rights conferred otherwise than by that Schedule in the same way.

65 Regulations, orders and schemes

(1) Any power to make regulations under sections 3, 7 to 13, 42 and 43, and any power to make regulations under this Act prescribing a rate of interest, is exercisable by the Treasury.

(2) Any other power to make regulations under this Act is exercisable by the Board.

(3) Subject to subsection (4), any power to make regulations, orders or schemes under this Act is exercisable by statutory instrument.

(4) The power—

(a) of the Department of Health, Social Services and Public Safety to make schemes under section 12(5), and

(b) of the Northern Ireland Department to make orders under section 62(1),

is exercisable by statutory rule for the purposes of the Statutory Rules (Northern Ireland) Order 1979 (S.I. 1979/1573 (N.I. 12)).

(5) Regulations may not be made under section 25 or 26 in relation to appeals in Scotland without the consent of the Scottish Ministers.

(6) Regulations may not be made under section 39(6) or 63(8) without the consent of the Lord Chancellor **[**[F70], the Department of Justice in Northern Ireland**]** and the Scottish Ministers.

(7) Any power to make regulations under this Act may be exercised—

(a) in relation to all cases to which it extends, to all those cases with prescribed exceptions or to prescribed cases or classes of case,

(b) so as to make as respects the cases in relation to which it is exercised the full provision to which it extends or any less provision (whether by way of exception or otherwise),

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(c) so as to make the same provision for all cases in relation to which it is exercised or different provision for different cases or classes of case or different provision as respects the same case or class of case for different purposes,

(d) so as to make provision unconditionally or subject to any prescribed condition,

(e) so as to provide for a person to exercise a discretion in dealing with any matter.

(8) Any regulations made under a power under this Act to prescribe a rate of interest may—

(a) either themselves specify a rate of interest or make provision for any such rate to be determined by reference to such rate or the average of such rates as may be referred to in the regulations,

(b) provide for rates to be reduced below, or increased above, what they otherwise would be by specified amounts or by reference to specified formulae,

(c) provide for rates arrived at by reference to averages to be rounded up or down,

(d) provide for circumstances in which alteration of a rate of interest is or is not to take place, and

(e) provide that alterations of rates are to have effect for periods beginning on or after a day determined in accordance with the regulations in relation to interest running from before that day as well as from or from after that day.

(9) Any power to make regulations or a scheme under this Act includes power to make any incidental, supplementary, consequential or transitional provision which appears appropriate for the purposes of, or in connection with, the regulations or scheme.

Textual Amendments

F70 Words in s. 65(6) inserted (12.4.2010) by The Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), art. 1(2), **Sch. 18 para. 60** (with arts. 28-31)

66 Parliamentary etc. control of instruments

(1) No **[**[F71]order or**]** regulations to which this subsection applies may be made unless a draft of the instrument containing **[**[F72]the order or regulations**]** (whether or not together with other provisions) has been laid before, and approved by a resolution of, each House of Parliament.

(2) Subsection (1) applies to—

[[F73](za) an order made by the Treasury under section 36A(8) or 36C(9),

(zb) regulations made under section 36A(5) or 36C(4),**]**

(a) regulations prescribing monetary amounts that are required to be reviewed under section 41,

(b) regulations made by virtue of subsection (2) of section 12 prescribing the amount in excess of which charges are not taken into account for the purposes of that subsection, and

(c) the first regulations made under sections 7(8) and (9), 9, 11, 12 and 13(2).

(3) A statutory instrument containing—

(a) **[**[F74]an order or**]** regulations under this Act,

(b) a scheme made by the Secretary of State under section 12(5), or

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(c) an Order in Council under section 52(7),

is (unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament) subject to annulment in pursuance of a resolution of either House of Parliament.

(4) A statutory instrument containing a scheme made by the Scottish Ministers under section 12(5) is subject to annulment in pursuance of a resolution of the Scottish Parliament.

(5) A statutory rule containing a scheme made by the Department of Health, Social Services and Public Safety under section 12(5) is subject to negative resolution within the meaning of section 41(6) of the Interpretation Act (Northern Ireland) 1954 (c. 33 (N.I.)).

Textual Amendments

F71 Words in s. 66(1) inserted (1.2.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(4)(a)(i)**, 150(3); S.I. 2013/178, art. 2

F72 Words in s. 66(1) substituted (1.2.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(4)(a)(ii)**, 150(3); S.I. 2013/178, art. 2

F73 S. 66(2)(za)(zb) inserted (1.2.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(4)(b)**, 150(3); S.I. 2013/178, art. 2

F74 Words in s. 66(3)(a) inserted (1.2.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(4)(c)**, 150(3); S.I. 2013/178, art. 2

67 Interpretation

In this Act—

"the Board" means the Commissioners of Inland Revenue,

[[F75]"cautioned", in relation to any person and any offence, means cautioned after the person concerned has admitted the offence; and "caution" is to be interpreted accordingly;**]**

"modifications" includes alterations, additions and omissions, and "modifies" is to be construed accordingly,

"the Northern Ireland Department" means the Department for Social Development in Northern Ireland,

"prescribed" means prescribed by regulations, and

"tax credit" and "tax credits" have the meanings given by section 1(2).

Textual Amendments

F75 Words in s. 67 inserted (6.4.2013) by Welfare Reform Act 2012 (c. 5), **ss. 120(5)**, 150(3); S.I. 2013/178, art. 2

68 Financial provision

(1) There is to be paid out of money provided by Parliament—

(a) any expenditure of a Minister of the Crown or government department under this Act, and

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(b) any increase attributable to this Act in sums payable out of money provided by Parliament under any other Act.

(2) There is to be paid into the Consolidated Fund any sums received by a government department by virtue of this Act (apart from any required by any other enactment to be paid into the National Insurance Fund).

69 Extent

(1) The amendments, repeals and revocations made by this Act have the same extent as the enactments or instruments to which they relate.

(2) Subject to that, this Act extends to Northern Ireland (as well as to England and Wales and Scotland).

70 Short title

This Act may be cited as the Tax Credits Act 2002.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

SCHEDULES

SCHEDULE 1

Section 27

RIGHTS OF EMPLOYEES

Right not to suffer detriment: Great Britain

1 (1) The Employment Rights Act 1996 (c. 18) has effect subject to the following amendments.

(2) After section 47C insert—

"**47D Tax credits**

(1) An employee has the right not to be subjected to any detriment by any act, or any deliberate failure to act, by his employer, done on the ground that—

(a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,

(b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or

(c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of subsection (1)(a) or (b)—

(a) whether or not the employee has the right, or

(b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.

(3) Subsections (1) and (2) apply to a person who is not an employee within the meaning of this Act but who is an employee within the meaning of section 25 of the Tax Credits Act 2002, with references to his employer in those subsections (and sections 48(2) and (4) and 49(1)) being construed in accordance with that section.

(4) Subsections (1) and (2) do not apply to an employee if the detriment in question amounts to dismissal (within the meaning of Part 10)."

(3) In section 48 (complaints to employment tribunals), after subsection (1A) insert—

"(1B) A person may present a complaint to an employment tribunal that he has been subjected to a detriment in contravention of section 47D."

(4) In section 49 (remedies), at the end insert—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

"(7) Where—

(a) the complaint is made under section 48(1B) by a person who is not an employee, and

(b) the detriment to which he is subjected is the termination of his contract with the person who is his employer for the purposes of section 25 of the Tax Credits Act 2002,

any compensation must not exceed the compensation that would be payable under Chapter 2 of Part 10 if the complainant had been an employee and had been dismissed for the reason specified in section 104B."

(5) In section 192(2)(aa) (armed forces)—

(a) for "section 45A," substitute " sections 45A, 47C and 47D, ", and

(b) for "that section" substitute " those sections ".

(6) In—

(a) section 194(2)(c) (House of Lords staff), and

(b) section 195(2)(c) (House of Commons staff),

for "and 47C" substitute " , 47C and 47D ".

Right not to suffer detriment: Northern Ireland

2 (1) The Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) has effect subject to the following amendments.

(2) After Article 70C insert—

Tax credits

"70D(1) An employee has the right not to be subjected to any detriment by any act, or any deliberate failure to act, by his employer, done on the ground that—

(a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,

(b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or

(c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of paragraph (1)(a) or (b)—

(a) whether or not the employee has the right, or

(b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.

(3) Paragraphs (1) and (2) apply to a person who is not an employee within the meaning of this Order but who is an employee within the meaning of section 25 of the Tax Credits Act 2002, with references to his employer in

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

those paragraphs (and Articles 71(2) and (4) and 72(1)) being construed in accordance with that section.

(4) Paragraphs (1) and (2) do not apply to an employee if the detriment in question amounts to dismissal (within the meaning of Part 11)."

(3) In Article 71 (complaints to industrial tribunals), after paragraph (1A) insert—

"(1B) A person may present a complaint to an industrial tribunal that he has been subjected to a detriment in contravention of Article 70D."

(4) In Article 72 (remedies), at the end insert—

"(7) Where—

(a) the complaint is made under Article 71(1B) by a person who is not an employee, and

(b) the detriment to which he is subjected is the termination of his contract with the person who is his employer for the purposes of section 25 of the Tax Credits Act 2002,

any compensation must not exceed the compensation that would be payable under Chapter 2 of Part 11 if the complainant had been an employee and had been dismissed for the reason specified in Article 135B."

(5) In Article 237(2)(aa) (armed forces)—

(a) for "Article 68A" substitute " Articles 68A, 70C and 70D ", and

(b) for "that Article" substitute " those Articles ".

Right not to be unfairly dismissed: Great Britain

3 (1) The Employment Rights Act 1996 (c. 18) has effect subject to the following amendments.

(2) For section 104B substitute—

"**104B Tax credits**

(1) An employee who is dismissed shall be regarded for the purposes of this Part as unfairly dismissed if the reason (or, if more than one, the principal reason) for the dismissal is that—

(a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,

(b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or

(c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of subsection (1)(a) or (b)—

(a) whether or not the employee has the right, or

(b) whether or not the right has been infringed,

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith."

(3) In section 105 (redundancy as unfair dismissal), after subsection (7A) continue to insert—

"(7B) This subsection applies if the reason (or, if more than one, the principal reason) for which the employee was selected for dismissal was one of those specified in subsection (1) of section 104B (read with subsection (2) of that section)."

(4) In section 108(3) (cases where no qualifying period of employment is required) and section 109(2) (cases where upper age limit does not apply), after paragraph (gg) continue to insert—

"(gh) subsection (1) of section 104B (read with subsection (2) of that section) applies,".

Right not to be unfairly dismissed: Northern Ireland

4 (1) The Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) has effect subject to the following amendments.

(2) For Article 135B substitute—

Tax credits

"135B(1) An employee who is dismissed shall be regarded for the purposes of this Part as unfairly dismissed if the reason (or, if more than one, the principal reason) for the dismissal is that—

(a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,

(b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or

(c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of paragraph (1)(a) or (b)—

(a) whether or not the employee has the right, or

(b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith."

(3) In Article 137 (redundancy as unfair dismissal), after paragraph (6A) continue to insert—

"(6B) This paragraph applies if the reason (or, if more than one, the principal reason) for which the employee was selected for dismissal was one of those specified in paragraph (1) of Article 135B (read with paragraph (2) of that Article)."

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(4) In Article 140(3) (cases where no qualifying period of employment is required) and Article 141(2) (cases where upper age limit does not apply), after sub-paragraph (ff) continue to insert—

"(fg) paragraph (1) of Article 135B (read with paragraph (2) of that Article) applies,".

SCHEDULE 2

Section 34

PENALTIES: SUPPLEMENTARY

Determination of penalties by Board

1 (1) The Board may make a determination—

(a) imposing a penalty under section 31, 32(2)(b) or (3) or 33, and

(b) setting it at such amount as, in their opinion, is appropriate.

(2) The Board must give notice of a determination of a penalty under this paragraph to the person on whom the penalty is imposed.

(3) The notice must state the date on which it is given and give details of the right to appeal against the determination under section 38.

(4) After the notice of a determination under this paragraph has been given the determination must not be altered except on appeal.

(5) A penalty determined under this paragraph becomes payable at the end of the period of thirty days beginning with the date on which the notice of determination is given.

Commencement Information

I38 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

2 (1) On an appeal [F76]... under section 38 against the determination of a penalty under **[**[F77]paragraph 1 that is notified to the First-tier tribunal, the tribunal**]** may—

(a) if it appears that no penalty has been incurred, set the determination aside,

(b) if the amount determined appears to be appropriate, confirm the determination,

(c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as **[**[F78]the First-tier Tribunal considers**]** appropriate, or

(d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as **[**[F78]the First-tier Tribunal considers**]** appropriate.

[[F79](2) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under sub-paragraph (1), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(2A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (2) as it applies to the right of appeal under section 11(2) of that Act.

(2B) On an appeal under this paragraph the Upper Tribunal has the same powers as are conferred on the First-tier Tribunal by virtue of this paragraph.**]**

Textual Amendments

F76 Words in Sch. 2 para. 2(1) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 318(2)(a)**

F77 Words in Sch. 2 para. 2(1) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 318(2)(b)**

F78 Words in Sch. 2 para. 2(1)(c)(d) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 318(2)(c)**

F79 Sch. 2 para. 2(2)-(2B) substituted for Sch. 2para. 2(2) (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 318(3)**

Commencement Information

I39 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

*Penalty proceedings before **[**[F80]tribunal**]***

3 (1) The Board may commence proceedings for a penalty under section 32(2)(a)**[**[F81] before the tribunal**]**.

[[F82](2) The person liable to the penalty shall be a party to the proceedings.**]**

[[F83](3) "tribunal" is to be read in accordance with section 47C of the Taxes Management Act 1970.**]**

Textual Amendments

F80 Word in Sch. 2 para. 3 substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 319(2)**

F81 Words in Sch. 2 para. 3(1) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 319(3)**

F82 Sch. 2 para. 3(2) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 319(4)**

F83 Sch. 2 para. 3(3) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 319(5)**

Commencement Information

I40 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

4 **[**[F84](1) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the determination of a penalty in proceedings under paragraph 2(1), but not against any decision which falls under section 11(5)(d)

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(1A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (1) as it applies to the right of appeal under section 11(2) of that Act.**]**

(2) On any such appeal the **[**[F85]Upper Tribunal**]** may—

(a) if it appears that no penalty has been incurred, set the determination aside,

(b) if the amount determined appears to be appropriate, confirm the determination,

(c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the **[**[F85]Upper Tribunal**]** considers appropriate, or

(d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the **[**[F85]Upper Tribunal**]** considers appropriate.

Textual Amendments

F84 Sch. 2 para. 4(1)(1A) substituted for Sch. 2para. 4(1) (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 320(2)**

F85 Words in Sch. 2 para. 4(2) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 320(3)**

Commencement Information

I41 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Mitigation of penalties

5 The Board may in their discretion mitigate any penalty under this Part or stay or compound any proceedings for any such penalty and may also, after judgment, further mitigate or entirely remit any such penalty.

Commencement Information

I42 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Time limits for penalties

6 (1) In the case of a penalty under section 31 relating to a tax credit for a person or persons for the whole or part of a tax year (other than a penalty to which sub-paragraph (3) applies), the Board may determine the penalty at any time before the latest of—

(a) the end of the period of one year beginning with the expiry of the period for initiating an enquiry under section 19 into the entitlement of the person, or the joint entitlement of the persons, for the tax year,

(b) if such an enquiry is made, the end of the period of one year beginning with the day on which the enquiry is completed, and

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(c) if a decision relating to the entitlement of the person, or the joint entitlement of the persons, for the tax year is made under section 20(1) or (4), the end of the period of one year beginning with the day on which the decision is made.

(2) In the case of a penalty under section 32 relating to a tax credit for a person or persons for the whole or part of a tax year (other than a penalty to which sub-paragraph (3) applies), the Board may determine the penalty, or commence proceedings for it, at any time before—

(a) if an enquiry into the entitlement of the person, or the joint entitlement of the persons, for the tax year is made under section 19, the end of the period of one year beginning with the day on which the enquiry is completed, and

(b) otherwise, the end of the period of one year beginning with the expiry of the period for initiating such an enquiry.

(3) In the case of—

(a) a penalty under section 31 or 32 relating to a requirement imposed by virtue of regulations under section 25, or

(b) a penalty under section 33,

the Board may determine the penalty, or commence proceedings for it, at any time before the end of the period of six years after the date on which the penalty was incurred or began to be incurred.

Modifications etc. (not altering text)

C27 Sch. 2 para. 6 modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), reg. 1(2), **Sch. para. 14**

Commencement Information

I43 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Recovery of penalties

7 (1) A penalty payable under this Part is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (c. 9) (collection and recovery) as if it were tax charged in an assessment and due and payable.

(2) Regulations under section 203(2)(a) of the Income and Corporation Taxes Act 1988 (c. 1) (PAYE) apply to a penalty payable under this Part as if it were an underpayment of tax for a previous year of assessment.

Commencement Information

I44 Sch. 2 wholly in force at 6.4.2003; Sch. 2 not in force at Royal Assent, see s. 61; Sch. 2 in force for certain purposes at 1.8.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by S.I. 2002/1727, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

SCHEDULE 3

Section 47

TAX CREDITS: CONSEQUENTIAL AMENDMENTS

Attachment of Earnings Act 1971 (c. 32)

1 In section 24 of the Attachment of Earnings Act 1971 (meaning of "earnings" for the purposes of attachment of earnings orders), in subsection (2) (sums which are not earnings), after paragraph (b) insert—

"(ba) a tax credit (within the meaning of the Tax Credits Act 2002);".

Magistrates' Courts Act 1980 (c. 43)

F86 2 . . . . . .

Textual Amendments

F86 Sch. 3 para. 2 repealed (1.4.2005) by Courts Act 2003 (c. 39), s. 110(1), **Sch. 10**; S.I. 2005/910, art. 3(aa)

Judgments Enforcement (Northern Ireland) Order 1981 (S.I. 1981/226 (N.I. 6))

3 In Article 3 of the Judgments Enforcement (Northern Ireland) Order 1981 (meaning of "earnings" for the purposes of attachment of earnings orders), in paragraph (5) (sums which are not earnings), after sub-paragraph (b) insert—

"(ba) a tax credit (within the meaning of the Tax Credits Act 2002);".

Legal Aid, Advice and Assistance (Northern Ireland) Order 1981 (S.I. 1981/228 (N.I. 8))

F87 4 . . . . . .

Textual Amendments

F87 Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435), art. 1(2), **Sch. 5** (with art. 45); S.R. 2015/194, art. 2, Sch. (with art. 3)

F87 5 . . . . . .

Textual Amendments

F87 Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435), art. 1(2), **Sch. 5** (with art. 45); S.R. 2015/194, art. 2, Sch. (with art. 3)

F87 6 . . . . . .

Textual Amendments

F87 Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435), art. 1(2), **Sch. 5** (with art. 45); S.R. 2015/194, art. 2, Sch. (with art. 3)

F87 7 . . . . . .

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Textual Amendments

F87 Sch. 3 paras. 4-7 repealed (N.I.) (1.4.2015) by Access to Justice (Northern Ireland) Order 2003 (S.I. 2003/435), art. 1(2), **Sch. 5** (with art. 45); S.R. 2015/194, art. 2, Sch. (with art. 3)

Magistrates' Courts (Northern Ireland) Order 1981 (S.I. 1981/1675 (N.I. 26))

8 In Article 100 of the Magistrates' Courts (Northern Ireland) Order 1981 (meaning of "earnings" for the purposes of attachment of earnings orders), in paragraph (5) (sums which are not earnings), after sub-paragraph (b) insert—

"(ba) a tax credit (within the meaning of the Tax Credits Act 2002);".

Transport Act 1982 (c. 49)

9 In section 70(2)(b) of the Transport Act 1982 (applicants for exemption from wearing of seat belts in the case of whom the Secretary of State may make payments in respect of medical examinations), for ", working families' tax credit or disabled person's tax credit" substitute " , any element of child tax credit other than the family element or working tax credit ".

Legal Aid (Scotland) Act 1986 (c. 47)

10 The Legal Aid (Scotland) Act 1986 has effect subject to the following amendments.

11 In section 8(b) (availability of advice and assistance to persons in receipt of certain benefits), for the words after "receipt of" substitute " income support or an income-based jobseeker's allowance (payable under the Jobseekers Act 1995 (c. 18)), ".

12 In section 11(2)(b) (no clients' contributions by persons in receipt of certain benefits), for the words after "receipt of" substitute " income support or an income-based jobseeker's allowance (payable under the Jobseekers Act 1995), ".

Debtors (Scotland) Act 1987 (c. 18)

13 In section 73(3) of the Debtors (Scotland) Act 1987 (sums which are not earnings), after paragraph (d) insert—

"(da) a tax credit (within the meaning of the Tax Credits Act 2002);".

Income and Corporation Taxes Act 1988 (c. 1)

[F88]14 . . . . . .

Textual Amendments

F88 Sch. 3 para. 14 repealed (with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 724(1), **Sch. 8 Pt. 1** (with Sch. 7)

Children Act 1989 (c. 41)

15 The Children Act 1989 has effect subject to the following amendments.

16 (1) Section 17 (provision of services for children in need) is amended as follows.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(2) In subsection (9)—

(a) for “, working families’ tax credit or disabled person’s tax credit under the” substitute “ under ”, and

(b) after “1992” insert “ , of any element of child tax credit other than the family element, of working tax credit ”.

(3) After subsection (11) insert—

“(12) The Treasury may by regulations prescribe circumstances in which a person is to be treated for the purposes of this Part (or for such of those purposes as are prescribed) as in receipt of any element of child tax credit other than the family element or of working tax credit.”

17 In section 17A(5)(b) (direct payments: persons entitled to gross payments), before “or of” insert “ , of any element of child tax credit other than the family element, of working tax credit ”.

18 In section 29(3) (no payment of charge for provision of services by local authority by persons in receipt of certain benefits)—

(a) for “, working families’ tax credit or disabled person’s tax credit under the” substitute “ under ”, and

(b) after “1992” insert “ , of any element of child tax credit other than the family element, of working tax credit ”.

19 In section 104 (regulations and orders), after “Lord Chancellor” insert “ , the Treasury ”.

20 In paragraph 21(4) of Schedule 2 (no contribution towards maintenance by local authority by persons in receipt of certain benefits)—

(a) for “, working families’ tax credit or disabled person’s tax credit under the” substitute “ under ”, and

(b) after “1992” insert “ , of any element of child tax credit other than the family element, of working tax credit ”.

Education Reform (Northern Ireland) Order 1989 (S.I. 1989/2406 (N.I. 20))

21 In Article 131(3)(b) of the Education Reform (Northern Ireland) Order 1989 (remission of charges for board and lodging on a residential trip for parents in receipt of certain benefits), for “, working families’ tax credit” substitute “ , any element of child tax credit other than the family element, working tax credit ”.

Child Support Act 1991 (c. 48)

22 In section 47(3)(b) of the Child Support Act 1991 (no fees payable by persons in receipt of certain benefits), for “working families’ tax credit” substitute “ any element of child tax credit other than the family element, working tax credit ”.

Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23))

23 In Article 44(2)(b) of the Child Support (Northern Ireland) Order 1991 (no fees payable by persons in receipt of certain benefits), for “working families’ tax credit” substitute “ any element of child tax credit other than the family element, working tax credit ”.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Social Security Contributions and Benefits Act 1992 (c. 4)

24 The Social Security Contributions and Benefits Act 1992 has effect subject to the following amendments.

25 In section 30C (incapacity benefit), for subsection (5) substitute—

"(5) Where a person claims the higher rate of short-term incapacity benefit, or long-term incapacity benefit, under section 30A above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

(a) the day following that on which he so ceased was a day of incapacity for work for him,

(b) he has been entitled to the higher rate of short-term incapacity benefit, or to long-term incapacity benefit, under section 30A above within the period of two years ending with that day of incapacity for work, and

(c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(5A) A person satisfies the relevant tax credit conditions on a day if—

(a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and

(b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim."

F89 26 . . . . . .

Textual Amendments

F89 Sch. 3 para. 26 repealed (7.10.2008) by Welfare Reform Act 2007 (c. 5), s. 70(1), **Sch. 8**; S.I. 2008/2101, art. 2(3)(c)

27 In section 39(1), (2) and (3) (rate of widowed mother's allowance and widow's pension), for "sections 44 and" continue to substitute " sections 44 to ".

F90 28 . . . . . .

Textual Amendments

F90 Sch. 3 para. 28 repealed (7.10.2008) by Welfare Reform Act 2007 (c. 5), s. 70(1), **Sch. 8**; S.I. 2008/2101, art. 2(3)(c)

29 In section 39C(1), (3) and (4) (rate of widowed parent's allowance and bereavement allowance), for "45A" substitute " 45 ".

30 In section 42 (long-term incapacity benefit for widows and widowers), for subsection (1) substitute—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

"(1) Where a person claims incapacity benefit under section 40 or 41 above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

(a) the day following that on which he so ceased was a day of incapacity for work for him,

(b) he has been entitled to incapacity benefit under that section within the period of two years ending with that day of incapacity for work, and

(c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(1A) A person satisfies the relevant tax credit conditions on a day if—

(a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and

(b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim."

31 In section 48BB(5) and (6) (entitlement to category B retirement pension by reference to certain benefits), for "45A" substitute " 45 ".

32 In section 51(2) and (3) (category B retirement pension for widowers), for "45A" substitute " 45 ".

33 In section 60(4) and (5) (failure to satisfy contribution conditions), for "subsections (6) and (7)" substitute " subsection (7) ".

F91 34 . . . . . .

Textual Amendments

F91 Sch. 3 para. 34 repealed (6.4.2010) by Welfare Reform Act 2009 (c. 24), ss. 58(2)(c), 61(2), (2), **Sch. 7 Pt. 2**

Social Security Administration Act 1992 (c. 5)

35 In section 150(1)(h) of the Social Security Administration Act 1992 (up-rating of benefits), after "section 135(1)" insert " of that Act ".

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

36 The Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect subject to the following amendments.

37 In section 30C (incapacity benefit), for subsection (5) substitute—

"(5) Where a person claims the higher rate of short-term incapacity benefit, or long-term incapacity benefit, under section 30A above for a period

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

(a) the day following that on which he so ceased was a day of incapacity for work for him,

(b) he has been entitled to the higher rate of short-term incapacity benefit, or to long-term incapacity benefit, under section 30A above within the period of two years ending with that day of incapacity for work, and

(c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(5A) A person satisfies the relevant tax credit conditions on a day if—

(a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and

(b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim."

[F92]38 . . . . . .

Textual Amendments

F92 Sch. 3 para. 38 repealed (7.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 8**; S.R. 2008/339, art. 2(3)(b)

39 In section 39(1), (2) and (3) (rate of widowed mother's allowance and widow's pension), for "sections 44 and" continue to substitute " sections 44 to ".

[F93]40 . . . . . .

Textual Amendments

F93 Sch. 3 para. 40 repealed (7.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 8**; S.R. 2008/339, art. 2(3)(b)

41 In section 39C(1), (3) and (4) (rate of widowed parent's allowance and bereavement allowance), for "45A" substitute " 45 ".

42 In section 42 (long-term incapacity benefit for widows and widowers), for subsection (1) substitute—

"(1) Where a person claims incapacity benefit under section 40 or 41 above for a period commencing after he has ceased to be in qualifying remunerative work (within the meaning of Part 1 of the Tax Credits Act 2002) and—

(a) the day following that on which he so ceased was a day of incapacity for work for him,

(b) he has been entitled to incapacity benefit under that section within the period of two years ending with that day of incapacity for work, and

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(c) he satisfied the relevant tax credit conditions on the day before he so ceased,

every day during that period on which he satisfied those conditions is to be treated for the purposes of the claim as a day of incapacity for work for him.

(1A) A person satisfies the relevant tax credit conditions on a day if—

(a) he is entitled for the day to the disability element of working tax credit (on a claim made by him or by him jointly with another) or would be so entitled but for the fact that the relevant income (within the meaning of Part 1 of the Tax Credits Act 2002) in his or their case is such that he is not so entitled, and

(b) either working tax credit or any element of child tax credit other than the family element is paid in respect of the day on such a claim."

43 In section 48BB(5) and (6) (entitlement to category B retirement pension by reference to certain benefits), for "45A" substitute " 45 ".

44 In section 51(2) and (3) (category B retirement pension for widowers), for "45A" substitute " 45 ".

45 In section 60(4) and (5) (failure to satisfy contribution conditions), for "subsections (6) and (7)" substitute " subsection (7) ".

F94 46 . . . . . .

Textual Amendments

F94 Sch. 3 para. 46 repealed (with effect in accordance with s. 34(2)(c) of the amending Act) by Welfare Reform Act (Northern Ireland) 2010 (c. 13), s. 36(1)(p), **Sch. 4 Pt. 2** (with s. 14(2))

Value Added Tax Act 1994 (c. 23)

47 The Value Added Tax Act 1994 has effect subject to the following amendments.

48 In Schedule 7A, in paragraph 6(2)(c) in Group 3 (reduced rate on grant-funded installation of heating equipment, security goods and connection of gas supply: persons in receipt of certain benefits), for "disabled person's tax credit, working families' tax credit," substitute " any element of child tax credit other than the family element, working tax credit, ".

49 In Schedule 8, in Note (1D) in Group 15 (zero-rating: charities), for paragraphs (e) and (f) substitute—

"(e) any element of child tax credit other than the family element; and

(f) working tax credit."

Children (Scotland) Act 1995 (c. 36)

50 In section 22(4) of the Children (Scotland) Act 1995 (no repayment of assistance given by local authority by persons in receipt of certain benefits), after "1992;" insert—

"(aa) any element of child tax credit other than the family element or working tax credit;".

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2))

51 The Children (Northern Ireland) Order 1995 has effect subject to the following amendments.

52 (1) Article 18 (duty of authority to provide personal social services for children in need) is amended as follows.

(2) In paragraph (9), for "working families' tax credit or disabled person's tax credit" substitute " of any element of child tax credit other than the family element, of working tax credit ".

(3) After that paragraph insert—

"(10) The Treasury may by regulations prescribe circumstances in which a person is to be treated for the purposes of this Part (or for such of those purposes as are prescribed) as in receipt of any element of child tax credit other than the family element or of working tax credit."

53 In Article 18C(7)(b) (direct payments), before "or of" insert " , of any element of child tax credit other than the family element, of working tax credit ".

54 In Article 24(3) (no payment of charge for provision of services by Health and Social Services Board by persons in receipt of certain benefits), for "working families' tax credit or disabled person's tax credit" substitute " of any element of child tax credit other than the family element, of working tax credit ".

55 In Article 39(4) (no contribution towards maintenance by Health and Social Services Board by persons in receipt of certain benefits), for "working families' tax credit or disabled person's tax credit" substitute " of any element of child tax credit other than the family element, of working tax credit ".

56 (1) Article 183 (regulations and orders) is amended as follows.

(2) In paragraph (1), for "and (3)" insert " to (4) ".

(3) After paragraph (3) insert—

"(4) Regulations under Article 18(10) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament."

Road Traffic (Northern Ireland) Order 1995 (S.I. 1995/2994 (N.I. 18))

57 In Article 25(2)(b) of the Road Traffic (Northern Ireland) Order 1995 (applicants for exemption from wearing of seat belts in the case of whom the Department of the Environment in Northern Ireland may make payments in respect of medical examinations), for "working families' tax credit or disabled person's tax credit" substitute " any element of child tax credit other than the family element or working tax credit ".

Housing Grants, Construction and Regeneration Act 1996 (c. 53)

58 In section 77(1)(e) of the Housing Grants, Construction and Regeneration Act 1996 (entitlement to home repair assistance), for "working families' tax credit, housing benefit, council tax benefit or disabled person's tax credit" substitute " housing benefit, council tax benefit, any element of child tax credit other than the family element or working tax credit ".

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Finance Act 2000 (c. 17)

F95 59 . . . . . .

Textual Amendments

F95 Sch. 3 para. 59 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

SCHEDULE 4

Section 51

TRANSFER OF FUNCTIONS: CONSEQUENTIAL AMENDMENTS

Social Security Administration Act 1992 (c. 5)

1 The Social Security Administration Act 1992 has effect subject to the following amendments.

Commencement Information

I45 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

F96 2 . . . . . .

Textual Amendments

F96 Sch. 4 para. 2 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), **ss. 107(3)**, 150(2)(d)

3 In section 189(8) (powers to make orders exercisable only with Treasury consent), after "made" insert " by the Secretary of State ".

Commencement Information

I46 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

4 The Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect subject to the following amendments.

Commencement Information

I47 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

5 In section 171(1) (regulations and orders to be made by the Northern Ireland Department except where provision of the Act otherwise provides), after "to" insert " any provision providing for regulations or orders to be made by the Treasury or the Commissioners of Inland Revenue and to ".

Commencement Information

I48 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

6 In section 172(11A) (regulations subject to draft affirmative Parliamentary procedure), for "or 118" substitute " , 118 or 141 ".

Commencement Information

I49 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

7 The Social Security Administration (Northern Ireland) Act 1992 has effect subject to the following amendments.

Commencement Information

I50 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

F97 8 . . . . . .

Textual Amendments

F97 Sch. 4 para. 8 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), **ss. 107(3)**, 150(2)(d)

9 In sections 132(1) and 133 (orders for uprating of benefits corresponding to those made for Great Britain by Secretary of State), after "Secretary of State" insert " or the Treasury ".

Commencement Information

I51 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

10 In section 165(3) (powers to make regulations and orders which are exercisable by statutory rule), after "Act" insert " on the Department or the Lord Chancellor ".

Commencement Information

I52 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

11 (1) Section 166 (Parliamentary and Assembly control of orders and regulations) is amended as follows.

(2) In subsection (5), for the words from "in like" to the end substitute " (in the case of regulations made by the Lord Chancellor in like manner as a statutory instrument, with section 5 of the Statutory Instruments Act 1946 (c. 36) applying accordingly) ".

(3) In subsection (10A), after "129" insert " , 132, 133, 134 ".

Commencement Information

I53 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Social Security Act 1998 (c. 14)

12 The Social Security Act 1998 has effect subject to the following amendments.

Commencement Information

I54 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

13 (1) Section 79 (regulations and orders) is amended as follows.

(2) In subsection (1), for "subsection (2)" substitute " subsections (2) and (2A) ".

(3) After subsection (2) insert—

"(2A) Subsection (1) has effect subject to any provision providing for regulations to be made by the Treasury or the Commissioners of Inland Revenue."

Commencement Information

I55 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

14 In section 80(2) (negative Parliamentary procedure for regulations made by Secretary of State), after "Secretary of State" insert " , the Treasury or the Commissioners of Inland Revenue ".

Commencement Information

I56 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

15 References in Chapter 2 of Part 1 (social security decisions and appeals) to a decision of the Secretary of State are, where the context so requires in consequence of section 50, to be construed as references to a decision of the Board (or, where the power to decide is exercised by an officer of the Board, an officer of the Board).

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I57 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))

16 The Social Security (Northern Ireland) Order 1998 has effect subject to the following amendments.

Commencement Information

I58 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

17 (1) Article 74 (regulations and orders) is amended as follows.

(2) In paragraph (1), for "paragraph (2)" substitute " paragraphs (2) and (2A) ".

(3) After paragraph (2) insert—

"(2A) Paragraph (1) has effect subject to any provision providing for regulations to be made by the Treasury or the Commissioners of Inland Revenue.

(2B) Powers of the Treasury or the Commissioners of Inland Revenue to make regulations under this Order are exercisable by statutory instrument."

Commencement Information

I59 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

18 (1) Article 75 (Assembly etc. control of regulations) is amended as follows.

(2) In paragraph (1), for "The regulations to which this paragraph applies" substitute " Where regulations specified in paragraph (2) are made by the Department, they ".

(3) After that paragraph insert—

"(1A) Where regulations specified in paragraph (2) fall to be made by the Treasury or the Commissioners of Inland Revenue they shall not be made unless a draft of the instrument containing them has been laid before Parliament and approved by a resolution of each House of Parliament."

(4) In paragraph (2), for "Paragraph (1) applies to" substitute " The regulations specified in this paragraph are ".

(5) In paragraph (3), for "to which paragraph (1) applies" substitute " specified in paragraph (2) ".

(6) After that paragraph insert—

"(3A) Regulations made under this Order by the Treasury or the Commissioners of Inland Revenue, other than regulations specified in paragraph (2), shall

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

be subject to annulment in pursuance of a resolution of either House of Parliament."

Commencement Information

I60 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

19 References in Chapter 2 of Part 2 (social security decisions and appeals) to a decision of the Department are, where the context so requires in consequence of section 50, to be construed as references to a decision of the Board (or, where the power to decide is exercised by an officer of the Board, an officer of the Board).

Commencement Information

I61 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

Immigration and Asylum Act 1999 (c. 33)

20 The Immigration and Asylum Act 1999 has effect subject to the following amendments.

Commencement Information

I62 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

21 In section 115(5) and (6) (exclusion of persons subject to immigration control from certain benefits), for "the benefits mentioned in subsection (1)(f) or (g)" substitute " child benefit ".

Commencement Information

I63 Sch. 4 wholly in force at 7.4.2003; Sch. 4 not in force at Royal Assent, see s. 61; Sch. 4 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**

[F98]22 . . . . . .

Textual Amendments

F98 Sch. 4 para. 22 repealed (14.6.2007) by Asylum and Immigration (Treatment of Claimants, etc.) Act 2004 (c. 19), s. 48(3), **Sch. 4**; S.I. 2007/1602, art. 2(2) (with art. 2(3)(4))

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

SCHEDULE 5

Section 59

USE AND DISCLOSURE OF INFORMATION

Powers to use information

1 Information which is held for the purposes of any functions relating to tax credits, child benefit or guardian's allowance—

(a) by the Board, or

(b) by a person providing services to the Board, in connection with the provision of those services,

may be used, or supplied to any person providing services to the Board, for the purposes of, or for any purposes connected with, the exercise of any such functions.

Commencement Information

I64 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

F99 2 . . . . . .

Textual Amendments

F99 Sch. 5 para. 2 repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 91, **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)

3 (1) Information which is held for the purposes of any functions relating to social security (including child benefit and guardian's allowance) or tax credits—

(a) by the Secretary of State or the Northern Ireland Department, or

(b) by a person providing services to the Secretary of State or the Northern Ireland Department, in connection with the provision of those services,

may be used, or supplied to any person providing services to the Secretary of State or the Northern Ireland Department, for the purposes of, or for any purposes connected with, the exercise of any functions under relevant regulations.

(2) In this paragraph "relevant regulations" are regulations made under—

(a) section 4, 6 or 58 of this Act,

(b) section 5 of the Social Security Administration Act 1992 (c. 5), or

(c) section 5 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Commencement Information

I65 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Exchange of information between Board and Secretary of State or Northern Ireland Departments

4 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—

(a) by the Board, or

(b) by a person providing services to the Board, in connection with the provision of those services.

[[F100](2) Information to which this paragraph applies may be supplied—

(a) to the Secretary of State, or

(b) to a person providing services to the Secretary of State,

for use for the purposes of functions relating to [F101]... war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.

[F102](3) . . . . . .

(3A) Information to which this paragraph applies may be supplied—

(a) to the Northern Ireland Department, or

(b) to a person providing services to the Northern Ireland Department,

for use for the purposes of functions relating to [F103]... child support or war pensions or for such purposes relating to evaluation or statistical studies as may be prescribed.

(3B) An authorised officer may require information to which this paragraph applies to be supplied—

(a) to the Northern Ireland Department, or

(b) to a person providing services to the Northern Ireland Department,

for use for the purposes of functions relating to [F104]... child support.**]**

(4) In **[**[F105]sub-paragraphs [F106]... (3B)**]** "authorised officer" means an officer of the Secretary of State or the Northern Ireland Department authorised for the purposes of this paragraph by the Secretary of State or the Northern Ireland Department.

(5) In this paragraph "war pension" has the meaning given by section 25(4) of the Social Security Act 1989 (c. 24).

Textual Amendments

F100 Sch. 5 para. 4(2)-(3B) substituted for Sch. 5 para. 4(2) (1.6.2009) by Child Maintenance and Other Payments Act 2008 (c. 6), s. 62(3), **Sch. 7 para. 4(2)**; S.I. 2009/1314, art. 2(2)(b)(i)

F101 Words in Sch. 5 para. 4(2) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

F102 Sch. 5 para. 4(3) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

F103 Words in Sch. 5 para. 4(3A) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

F104 Words in Sch. 5 para. 4(3B) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

F105 Words in Sch. 5 para. 4(4) substituted (1.6.2009) by Child Maintenance and Other Payments Act 2008 (c. 6), s. 62(3), **Sch. 7 para. 4(3)**; S.I. 2009/1314, art. 2(2)(b)(i)

F106 Words in Sch. 5 para. 4(4) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Commencement Information

I66 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

5 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—

(a) by the Board, or

(b) by a person providing services to the Board, in connection with the provision of those services.

(2) Information to which this paragraph applies may be supplied—

(a) to the Secretary of State or the Department for Employment and Learning in Northern Ireland, or

(b) to a person providing services to the Secretary of State or that Department,

for use for the purposes of such functions relating to employment or training as may be prescribed.

Commencement Information

I67 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

6 **[**[F107](1) This paragraph applies to information which is held for the purposes of functions relating to [F108]... war pensions or employment or training—

(a) by the Secretary of State, or

(b) by a person providing services to the Secretary of State, in connection with the provision of those services.

(1A) This paragraph also applies to information which is held for the purposes of functions relating to [F109]... child support, war pensions or employment or training—

(a) by the Northern Ireland Department or the Department for Employment and Learning in Northern Ireland, or

(b) by a person providing services to either of those Departments, in connection with the provision of those services.**]**

(2) Information to which this paragraph applies may be supplied—

(a) to the Board, or

(b) to a person providing services to the Board,

for use for the purposes of functions relating to tax credits, child benefit or guardian's allowance.

(3) The Board may require information to which this paragraph applies to be so supplied if the information is held for the purposes of functions relating to [F110]... child support.

(4) In this paragraph "war pension" has the meaning given by section 25(4) of the Social Security Act 1989.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Textual Amendments

F107 Sch. 5 para. 6(1)(1A) substituted for Sch. 5 para. 6(1) (1.6.2009) by Child Maintenance and Other Payments Act 2008 (c. 6), s. 62(3), **Sch. 7 para. 4(4)**; S.I. 2009/1314, art. 2(2)(b)(i)

F108 Words in Sch. 5 para. 6(1) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

F109 Words in Sch. 5 para. 6(1A) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

F110 Words in Sch. 5 para. 6(3) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

Commencement Information

I68 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

Exchange of information between Board and authorities administering certain benefits

7 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—

(a) by the Board, or

(b) by a person providing services to the Board, in connection with the provision of those services.

(2) Information to which this paragraph applies may be supplied by or under the authority of the Board—

(a) to an authority administering housing benefit or council tax benefit, or

(b) to a person authorised to exercise any function of such an authority relating to such a benefit,

for use in the administration of such a benefit.

(3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—

(a) to a person to whom the information could be supplied directly by or under the authority of the Board,

(b) for the purposes of any civil or criminal proceedings relating to the Social Security Contributions and Benefits Act 1992 (c. 4), the Social Security Administration Act 1992 (c. 5) or the Jobseekers Act 1995 (c. 18) or to any provision of Northern Ireland legislation corresponding to any of them, or

(c) under paragraph 8 below.

Commencement Information

I69 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

8 (1) The Board may require—

(a) an authority administering housing benefit or council tax benefit, or

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(b) a person authorised to exercise any function of such an authority relating to such a benefit,

to supply benefit administration information held by the authority or other person to, or to a person providing services to, the Board for use for any purpose relating to tax credits, child benefit or guardian's allowance.

(2) In sub-paragraph (1) "benefit administration information", in relation to an authority or other person, means any information which is relevant to the exercise of any function relating to housing benefit or council tax benefit by the authority or other person.

Commencement Information

I70 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

Provision of information by Board for health purposes

9 (1) This paragraph applies to information which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—

(a) by the Board, or

(b) by a person providing services to the Board, in connection with the provision of those services.

(2) Information to which this paragraph applies may be supplied—

(a) to the Secretary of State, the National Assembly for Wales, the Scottish Ministers or the Department of Health, Social Services and Public Safety in Northern Ireland, or

(b) to persons providing services to, or exercising functions on behalf of, the Secretary of State, the National Assembly for Wales, the Scottish Ministers or that Department,

for use for the purposes of such functions relating to health as may be prescribed.

(3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—

(a) to a person to whom the information could be supplied directly by or under the authority of the Board, or

(b) for the purpose of civil or criminal proceedings,

and is not to be so supplied in those circumstances without the authority of the Board.

(4) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—

(a) in accordance with sub-paragraph (3),

(b) in accordance with an enactment or an order of a court,

(c) with consent given by or on behalf of the person to whom the information relates, or

(d) in such a way as to prevent the identification of the person to whom it relates.

(5) It is a defence for a person charged with an offence under sub-paragraph (4) to prove that he reasonably believed that his disclosure was lawful.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(6) A person guilty of an offence under sub-paragraph (4) is liable—

(a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or

(b) on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.

Commencement Information

I71 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

Provision of information by Board for education purposes

[F111]10 . . . . . .

Textual Amendments

F111 Sch. 5 para. 10 repealed (26.1.2009) by Education and Skills Act 2008 (c. 25), s. 173(4)(4), Sch. 1 para. 78, **Sch. 2**; S.I. 2008/3077, art. 4(g)(h)(v)

Provision of information by Board for purposes relating to welfare of children

[[F112]10A(1) This paragraph applies to information, other than information relating to a person's income, which is held for the purposes of functions relating to tax credits, child benefit or guardian's allowance—

(a) by the Board, or

(b) by a person providing services to the Board, in connection with the provision of those services.

(2) Information to which this paragraph applies may be supplied to—

(a) a local authority in England and Wales for use for the purpose of any enquiry or investigation under Part 5 of the Children Act 1989 relating to the welfare of a child;

(b) a local authority in Scotland for use for the purpose of any enquiry or investigation under Chapter 3 of Part 2 of the Children (Scotland) Act 1995 **[**[F113], or Part 5, 6, 13 or 14 of the Children's Hearings (Scotland) Act 2011,**]** relating to the welfare of a child;

(c) an authority in Northern Ireland for use for the purpose of any enquiry or investigation under Part 6 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)) relating to the welfare of a child.

(3) Information supplied under this paragraph is not to be supplied by the recipient to any other person or body unless it is supplied—

(a) for the purpose of any enquiry or investigation referred to in sub-paragraph (2) above,

(b) for the purpose of civil or criminal proceedings, or

(c) where paragraph (a) or (b) does not apply, to a person to whom the information could be supplied directly by or under the authority of the Board.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

(4) Information may not be supplied under sub-paragraph (3)(b) or (c) without the authority of the Board.

(5) A person commits an offence if he discloses information supplied to him under this paragraph unless the disclosure is made—
- (a) in accordance with sub-paragraph (3),
- (b) in accordance with an enactment or an order of a court,
- (c) with consent given by or on behalf of the person to whom the information relates, or
- (d) in such a way as to prevent the identification of the person to whom it relates.

(6) It is a defence for a person charged with an offence under sub-paragraph (5) to prove that he reasonably believed that his disclosure was lawful.

(7) A person guilty of an offence under sub-paragraph (5) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both;
- (b) on summary conviction in England and Wales, to imprisonment for a term not exceeding twelve months, to a fine not exceeding the statutory maximum or to both;
- (c) on summary conviction in Scotland or Northern Ireland, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum or to both.

(8) In sub-paragraph (2) " child " means a person under the age of eighteen and—
- (a) in paragraph (a), " local authority " has the meaning given by section 105(1) of the Children Act 1989;
- (b) in paragraph (b), " local authority " has the meaning given by section 93(1) of the Children (Scotland) Act 1995; and
- (c) in paragraph (c), " authority " has the meaning given by Article 2 of the Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I.2)).

(9) The reference to an enactment in sub-paragraph (5)(b) includes a reference to an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.**]**

Textual Amendments

F112 Sch. 5 para. 10A inserted (15.11.2004) by Children Act 2004 (c. 31), **ss. 63**, 67(7)(k)

F113 Words in Sch. 5 para. 10A(2)(b) inserted (24.6.2013) by The Children's Hearings (Scotland) Act 2011 (Consequential and Transitional Provisions and Savings) Order 2013 (S.I. 2013/1465), art. 1(2), **Sch. 1 para. 8**

Unauthorised disclosure of information

11 (1) Section 182 of the Finance Act 1989 (c. 26) (disclosure of information) is amended as follows.

(2) In subsection (1)—
- (a) after "tax functions" continue to insert " , tax credit functions ", and
- (b) for paragraph (aa) substitute—

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

"(aa) to a tax credit in respect of any identifiable person,".

(3) For subsection (2AA) substitute—

"(2ZA) In this section "tax credit functions" means the functions relating to tax credits—

(a) of the Board,

(b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and

(c) of any other person providing, or employed in the provision of, services to the Board or to any person mentioned in paragraph (b) above."

(4) In subsection (2A), after "contributions," insert " child benefit, guardian's allowance, ".

(5) In subsection (4)—

(a) in paragraph (b), after "tax functions" continue to insert " , tax credit functions ",

(b) in paragraph (c), after "tax functions" continue to insert " , tax credit functions ",

(c) for sub-paragraph (ia) of that paragraph substitute—

"(ia) to a tax credit in respect of any identifiable person,",

and

(d) in sub-paragraph (iii) of that paragraph, after "to" insert " child benefit, guardian's allowance, ".

(6) In subsection (5)(b), for ", to working families tax credit or disabled person's tax credit" substitute " or to a tax credit ".

(7) In subsection (10), after "1989," insert—

""tax credit" means a tax credit under the Tax Credits Act 2002,".

Commencement Information

I72 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

Consequential amendments

12 In—

F114(a) . . . . . .

(b) section 116(1)(a) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8),

(supply of information held by tax authorities for fraud prevention and verification), for "or paragraph 2 of Schedule 5 to the Tax Credits Act 1999" substitute " or paragraph 4 of Schedule 5 to the Tax Credits Act 2002 ".

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Textual Amendments

F114 Sch. 5 para. 12(a) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), **Sch. 14 Pt. 13**

Commencement Information

I73 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

13 In section 110(5A) of the Finance Act 1997 (c. 16) (obtaining by Board and Commissioners of Customs and Excise of information from social security authorities), for "paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (supply to Inland Revenue for purposes of tax credit of information so held)" substitute " paragraph 6 of Schedule 5 to the Tax Credits Act 2002 (supply to Inland Revenue for purposes of tax credit, child benefit or guardian's allowance of information so held) ".

Commencement Information

I74 Sch. 5 wholly in force at 1.4.2003; Sch. 5 not in force at Royal Assent, see s. 61; Sch. 5 in force for certain purposes at 1.8.2002 by S.I. 2002/1727, **art. 2**; Sch. 5 in force for certain further purposes at 26.2.2003 and otherwise in force at 1.4.2003 by S.I. 2003/392, **art. 2**

SCHEDULE 6

Section 60

REPEALS AND REVOCATIONS

Commencement Information

I75 Sch. 6 partly in force; Sch. 6 not in force at Royal Assent, see s. 61; Sch. 6 in force for certain purposes at 27.8.2002 and after the expiry of a period of 26 weeks from the date of commencement of the award for certain further purposes by S.I. 2002/1727, **art. 2**; Sch. 6 in force for certain purposes at 26.2.2003, 1.4.2003 and 7.4.2003 by S.I. 2003/392, **art. 2**; Sch. 6 in force for certain purposes at 6.4.2003 by S.I. 2003/938, **art. 2**, Sch. (with art. 3) and by S.I. 2003/962, **art. 2(3)(e)**, Sch. 1 (with arts. 3, 4 and with savings and transitional provisions in S.R. 2003/212, **arts. 2**, **4**); Sch. 6 in force for certain further purposes at 8.4.2003 by S.I. 2003/962, **art. 2(4)(e)**, Sch. 2 (with arts. 3-5)

Title and reference	*Extent of repeal or revocation*
Taxes Management Act 1970 (c. 9)	In section 36(3A), the words "or under Schedule 13B to that Act (elections as to transfer of children's tax credit)". In section 37A, the words "or partner" and the words "or paragraph 4 of Schedule 13B to that Act". In section 43A(2A), the words "or under Schedule 13B to that Act (elections as to transfer of children's tax credit)".

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

	In section 58(3)(b), the words “, paragraph 6 of Schedule 13B to that Act”.
Social Security Act 1986 (c. 50)	In Schedule 10, paragraph 61.
Income and Corporation Taxes Act 1988 (c. 1)	Section 257AA. Section 257A(7) to (9). In section 257C(1) and (3), the words “, 257AA(2) and (2A)”. In section 617, in subsection (1), paragraph (b) and the word “and” before it and, in subsection (2)(a), the words “, working families tax credit, disabled person’s tax credit”. Schedule 13B.
Children Act 1989 (c. 41)	In section 17A(5)(b), the words “, working families’ tax credit or disabled person’s tax credit”.
Education Reform (Northern Ireland) Order 1989 (S.I. 1989/2406 (N.I. 20))	In Article 131(3)(b), the words “or disabled person’s tax credit”.
Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21)	In Schedule 3, Part 2.
Child Support Act 1991 (c. 48)	In section 54, the definition of “working families’ tax credit”.
Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991 (S.I. 1991/1712 (N.I. 17))	In Schedule 3, paragraph 9.
Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23))	In Article 2(2), the definition of “working families’ tax credit”.
Social Security Contributions and Benefits Act 1992 (c. 4)	In section 20(1), the words “(with increase for child dependants)” (in each place) and, in paragraph (f)(i), the words “and child”. In section 21(5A)(b), the words “and 45A(1)(a)”. In section 30B(3), the word “80,”. Section 45A. In section 56(1), the words “(and in particular to those of section 81 below)”. Section 60(6). In sections 61(1) and (2), the words “on account of a child or an adult”. In section 63(c) and (f)(i), the words “and child”. In section 77(1), the words following paragraph (b). In section 78(4)(d), the word “80,”. Sections 80 and 81. In section 89(1), the words “section 80 and” and, in the heading, the words “child or”. In section 90, the words “child or”.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

	In section 91(1)(b), the words "for an adult dependant". In section 122(1), in the definition of "week", the words ", except in relation to disabled person's tax credit,". Section 123(1)(b) and (c). Sections 128 and 129. In section 135(5), the words "In relation to income support, housing benefit and council tax benefit,". Section 145(5). In section 175(1A), in paragraph (a), the words "of Part 1 or 6 of this Act" and paragraph (b) and the word "and" before it. In Schedule 4, in Part 4, in column (1), the entries relating to widowed mother's allowance, widowed parent's allowance and child's special allowance and column (2). In Schedule 5, in paragraph 2(5)(b), the word "80,". In Schedule 9, paragraph 4.
Social Security Administration Act 1992 (c. 5)	In section 3(3), the words "(together with any increase under section 80(5) of the Contributions and Benefits Act)". Section 5(2)(c) and (d). Section 11. Section 71(11)(c) and (d). In section 121DA(1), the words "working families' tax credit, disabled person's tax credit,". In section 124(2)(b), the words "and working families tax credit". In section 150, in subsection (1), paragraph (f) and, in paragraph (h), the words "prescribed for the purposes of section 128(5) or 129(8) of that Act or" and subsection (10)(b)(i) and (ii). Section 154(2)(b) and (c). Section 163(2)(d)(ii) and (iii). Section 179(5)(b) and (c). In section 189(1), the word "other". In section 191, in the definition of "income-related benefit", paragraphs (b) and (c).
Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	In section 20(1), the words "(with increase for child dependants)" (in each place) and, in paragraph (f)(i), the words "and child". In section 21(5A)(b), the words "and 45A(1)(a)". In section 30B(3), the word "80,". Section 45A. In section 56(1), the words "(and in particular to those of section 81 below)".

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

	Section 60(6). In section 61(1) and (2), the words "on account of a child or an adult". In section 63(c) and (f)(i), the words "and child". In section 77(1), the words following paragraph (b). In section 78(4)(d), the word "80,". Sections 80 and 81. In section 89(1), the words "section 80 and" and, in the heading, the words "child or". In section 90, the words "child or". In section 91(1)(b), the words "for an adult dependant". In section 121(1), in the definition of "week", the words ", except in relation to disabled person's tax credit,". Section 122(1)(b) and (c). Sections 127 and 128. In section 131(5), the words "In relation to income support and housing benefit,". Section 141(5). In section 172, in subsection (2)(a), the words "or 141" and, in subsection (3)(c), the words "(other than section 141)". In Schedule 4, in Part 4, in column (1), the entries relating to widowed mother's allowance, widowed parent's allowance and child's special allowance and column (2). In Schedule 5, in paragraph 2(5)(b), the word "80,". In Schedule 9, paragraph 4.
Social Security Administration (Northern Ireland) Act 1992 (c. 8)	In section 3(3), the words "(together with any increase under section 80(5) of the Contributions and Benefits Act)". Section 5(2)(c) and (d). Section 9. Section 69(11)(c) and (d). In section 115CA(1), the words "working families' tax credit, disabled person's tax credit,". Section 134(2)(b) and (c). Section 155(5)(b) and (c). In section 167(1), in the definition of "income-related benefit", paragraphs (b) and (c).
Local Government Finance Act 1992 (c. 14)	In Schedule 9, paragraphs 2 and 8.
Finance Act 1994 (c. 9)	In section 139(1), paragraph (b) and the word "and" before it.
Social Security (Incapacity for Work) Act 1994 (c. 18)	Section 2(4). Section 10.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

	In Schedule 1, paragraph 32.
Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12))	Article 4(3). Article 12. In Schedule 1, paragraph 32.
Jobseekers Act 1995 (c. 18)	Section 29(7)(a) and (b). In Schedule 2, paragraphs 9, 33 and 34.
Pensions Act 1995 (c. 26)	Section 127.
Children (Scotland) Act 1995 (c. 36)	In section 22(4)(a), the words "or working families' tax credit".
Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2))	In Article 2(2), the definitions of "disabled person's tax credit" and "working families' tax credit". In Article 18C(7)(b), the words ", working families' tax credit or disabled person's tax credit".
Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15))	Article 31(7)(a) and (b). In Schedule 2, paragraphs 2, 16 and 17.
Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))	Article 124.
Employment Tribunals Act 1996 (c. 17)	Section 21(1)(fg).
Employment Rights Act 1996 (c. 18)	Section 192(2)(ab).
Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16))	Article 237(2)(ab).
Finance Act 1997 (c. 16)	Section 110(5AA).
Social Security Act 1998 (c. 14)	Section 8(3)(d) and (e).
Tax Credits (Initial Expenditure) Act 1998 (c. 16)	The whole Act.
Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))	Article 9(3)(d) and (e).
Tax Credits Act 1999 (c. 10)	The whole Act.
Finance Act 1999 (c. 16)	Section 30. Section 31(9) and (12). Schedule 3.
Access to Justice Act 1999 (c. 22)	Section 33.
Employment Relations Act 1999 (c. 26)	Section 18(5). In Schedule 4, paragraph 31(a).
Welfare Reform and Pensions Act 1999 (c. 30)	In Schedule 8, paragraphs 11 and 14.
Immigration and Asylum Act 1999 (c. 33)	Section 115(1)(f) and (g).
Employment Relations (Northern Ireland) Order 1999 (S.I. 1999/2790 (N.I. 9))	Article 20(5)(b). In Schedule 4, paragraph 13(a).

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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)*

Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))	In Schedule 8, paragraphs 10 and 13.
Finance Act 2000 (c. 17)	Section 34. In section 84(2), the words “an employment credit or”.
Government Resources and Accounts Act 2000 (c. 20)	In Schedule 1, paragraph 25.
Finance Act 2001 (c. 9)	Sections 52 and 53. Schedule 11.
Social Security Fraud Act 2001 (c. 11)	In section 7(8), in the definition of “disqualifying benefit”, paragraph (b)(ii) and (iii).
Social Security Fraud Act (Northern Ireland) 2001 (c. 17 (N.I.))	In section 6(8), in the definition of “disqualifying benefit”, paragraph (b)(ii) and (iii).
Employment Act 2002 (c. 22)	In Schedules 3, 4 and 5, the entries relating to Schedule 3 to the Tax Credits Act 1999. In Schedule 6, paragraphs 9 and 10. In Schedule 7, paragraph 52.
Criminal Injuries Compensation (Northern Ireland) Order 2002 (S.I. 2002/796 (N.I. 1))	Article 12(3).

Status:
Point in time view as at 01/04/2015.

Changes to legislation:
Tax Credits Act 2002 is up to date with all changes known to be in force on or before 03 July 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.