



Tax Credits Act 2002

CHAPTER 21

TAX CREDITS ACT 2002

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SCHEDULE 1 — Rights of employees

- 1 *Right not to suffer detriment: Great Britain*
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SCHEDULE 2 — Penalties: supplementary

- 1 Determination of penalties by Board
- 2 (1) On an appeal ... under section 38 against the...
- 3 Penalty proceedings before tribunal
- 4 (1) In addition to any right of appeal on a...
- 5 Mitigation of penalties
- 6 Time limits for penalties
- 7 Recovery of penalties

SCHEDULE 3 — Tax credits: consequential amendments

- 1 *Attachment of Earnings Act 1971 (c. 32)*
- 2 *Magistrates' Courts Act 1980 (c. 43)*
- 3 *Judgments Enforcement (Northern Ireland) Order 1981 (S.I. 1981/226 (N.I. 6))*
- 4 *Legal Aid, Advice and Assistance (Northern Ireland) Order 1981 (S.I. 1981/228 (N.I. 8))*
- 5 In Article 3(1)(b) (persons eligible for advice and assistance), for...
- 6 In Article 7(2) (contributions from persons receiving advice or assistance),...
- 7 In Article 14(5) (assessment of disposable capital and income and...
- 8 *Magistrates' Courts (Northern Ireland) Order 1981 (S.I. 1981/1675 (N.I. 26))*
- 9 *Transport Act 1982 (c. 49)*
- 10 *Legal Aid (Scotland) Act 1986 (c. 47)*
- 11 In section 8(b) (availability of advice and assistance to persons...
- 12 In section 11(2)(b) (no clients' contributions by persons in receipt...
- 13 *Debtors (Scotland) Act 1987 (c. 18)*
- 14 *Income and Corporation Taxes Act 1988 (c. 1)*
- 15 *Children Act 1989 (c. 41)*
- 16 (1) Section 17 (provision of services for children in need)...
- 17 In section 17A(5)(b) (direct payments: persons entitled to gross payments),...
- 18 In section 29(3) (no payment of charge for provision of...
- 19 In section 104 (regulations and orders), after "Lord Chancellor" insert...
- 20 In paragraph 21(4) of Schedule 2 (no contribution towards maintenance...
- 21 *Education Reform (Northern Ireland) Order 1989 (S.I. 1989/2406 (N.I. 20))*
- 22 *Child Support Act 1991 (c. 48)*
- 23 *Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23))*
- 24 *Social Security Contributions and Benefits Act 1992 (c. 4)*
- 25 In section 30C (incapacity benefit), for subsection (5) substitute—
- 26 Tax credits: consequential amendments
- 27 In section 39(1), (2) and (3) (rate of widowed mother's...

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- 28 Tax credits: consequential amendments
- 29 In section 39C(1), (3) and (4) (rate of widowed parent's...
- 30 In section 42 (long-term incapacity benefit for widows and widowers),...
- 31 In section 48BB(5) and (6) (entitlement to category B retirement...
- 32 In section 51(2) and (3) (category B retirement pension for...
- 33 In section 60(4) and (5) (failure to satisfy contribution conditions),...
- 34 Tax credits: consequential amendments
- 35 *Social Security Administration Act 1992 (c. 5)*
- 36 *Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*
- 37 In section 30C (incapacity benefit), for subsection (5) substitute—
- 38 Tax credits: consequential amendments
- 39 In section 39(1), (2) and (3) (rate of widowed mother's...
- 40 Tax credits: consequential amendments
- 41 In section 39C(1), (3) and (4) (rate of widowed parent's...
- 42 In section 42 (long-term incapacity benefit for widows and widowers),...
- 43 In section 48BB(5) and (6) (entitlement to category B retirement...
- 44 In section 51(2) and (3) (category B retirement pension for...
- 45 In section 60(4) and (5) (failure to satisfy contribution conditions),...
- 46 Tax credits: consequential amendments
- 47 *Value Added Tax Act 1994 (c. 23)*
- 48 In Schedule 7A, in paragraph 6(2)(c) in Group 3 (reduced...
- 49 In Schedule 8, in Note (1D) in Group 15 (zero-rating:...
- 50 *Children (Scotland) Act 1995 (c. 36)*
- 51 *Children (Northern Ireland) Order 1995 (S.I. 1995/755 (N.I. 2))*
- 52 (1) Article 18 (duty of authority to provide personal social...
- 53 In Article 18C(7)(b) (direct payments), before “or of” insert “...
- 54 In Article 24(3) (no payment of charge for provision of...
- 55 In Article 39(4) (no contribution towards maintenance by Health and...
- 56 (1) Article 183 (regulations and orders) is amended as follows...
- 57 *Road Traffic (Northern Ireland) Order 1995 (S.I. 1995/2994 (N.I. 18))*
- 58 *Housing Grants, Construction and Regeneration Act 1996 (c. 53)*
- 59 *Finance Act 2000 (c. 17)*

SCHEDULE 4 — Transfer of functions: consequential amendments

- 1 *Social Security Administration Act 1992 (c. 5)*
- 2 In section 71(8) (recovery of benefits by deduction from prescribed...
- 3 In section 189(8) (powers to make orders exercisable only with...
- 4 *Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*
- 5 In section 171(1) (regulations and orders to be made by...
- 6 In section 172(11A) (regulations subject to draft affirmative Parliamentary procedure),...
- 7 *Social Security Administration (Northern Ireland) Act 1992 (c. 8)*
- 8 In section 69(8) (recovery of benefits by deduction from prescribed...
- 9 In sections 132(1) and 133 (orders for uprating of benefits...
- 10 In section 165(3) (powers to make regulations and orders which...
- 11 (1) Section 166 (Parliamentary and Assembly control of orders and...
- 12 *Social Security Act 1998 (c. 14)*
- 13 (1) Section 79 (regulations and orders) is amended as follows...
- 14 In section 80(2) (negative Parliamentary procedure for regulations made by...
- 15 References in Chapter 2 of Part 1 (social security decisions...

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- 16 *Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))*
- 17 (1) Article 74 (regulations and orders) is amended as follows....
- 18 (1) Article 75 (Assembly etc. control of regulations) is amended...
- 19 References in Chapter 2 of Part 2 (social security decisions...
- 20 *Immigration and Asylum Act 1999 (c. 33)*
- 21 In section 115(5) and (6) (exclusion of persons subject to...
- 22 (1) Section 123(9) (regulations about back-dating of benefits where person...

SCHEDULE 5 — Use and disclosure of information

- 1 *Powers to use information*
- 2 (1) Information which is held for the purposes of any...
- 3 (1) Information which is held for the purposes of any...
- 4 *Exchange of information between Board and Secretary of State or Northern Ireland Departments*
- 5 (1) This paragraph applies to information which is held for...
- 6 (1) This paragraph applies to information which is held for...
- 7 *Exchange of information between Board and authorities administering certain benefits*
- 8 (1) The Board may require— (a) an authority administering housing...
- 9 *Provision of information by Board for health purposes*
- 10 *Provision of information by Board for education purposes*
- 10A *Provision of information by Board for purposes relating to welfare of children*
- 11 *Unauthorised disclosure of information*
- 12 *Consequential amendments*
- 13 In section 110(5A) of the Finance Act 1997 (c. 16)...

SCHEDULE 6 — Repeals and revocations

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Changes and effects yet to be applied to :

- s. 1(3)(d) coming into force by [S.I. 2003/962 art. 2\(5\)](#) (Effect not applied to [legislation.gov.uk](#). This commencing provision was amended by S.I. 2005/1106, S.I. 2006/3369, S.I. 2008/3151 and S.I. 2011/2910, art. 2 before finally being revoked (14.7.2014) by S.I. 2014/1848, art. 2)
- s. 19(4)(a) words substituted by [2017 c. 32 Sch. 14 para. 34](#)
- s. 36A(1)(c) repealed by [2012 c. 5 s. 121\(2\)](#)
- s. 36A(7)(c) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)
- s. 36B(4)(a)(ii) and word repealed by [2012 c. 5 Sch. 14 Pt. 12](#)
- s. 38(1) words inserted by [S.I. 2014/886 art. 2\(10\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 38(1A), and the cross-reference to it in s. 38(1) inserted by art. 2(10), 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])
- s. 67 repealed by [2012 c. 5 Sch. 14 Pt. 12](#)
- Sch. 1 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 3 para. 37 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 3 para. 42 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 3 para. 41 repealed by [2008 c. 13 \(N.I.\) Sch. 10 Pt. 5](#)
- Sch. 3 para. 25 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 3 para. 30 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 3 para. 16(2)(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 3 para. 18(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 3 para. 20(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- Sch. 3 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 5 para. 4(5) words substituted by [2023 c. 48 s. 2\(1\)\(j\)](#)
- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to [legislation.gov.uk](#). The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)