

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 1: Tax Credits**

##### ***Section 30: Underpayments***

128. This section makes clear that, where the amount paid out in respect of a tax credit for a tax year is less than the entitlement of a person or persons to that tax credit as determined in accordance with sections 18 to 21, the difference is to be paid to them, or to whichever of them is prescribed. Where the claim for the tax credit was made by one person on behalf of another, regulations are to set out the person to whom the amount of the underpayment is to be paid.