



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Decisions

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).