



Tax Credits Act 2002

2002 CHAPTER 21

[^{F1}PART 1

TAX CREDITS

Penalties

[^{F1}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—

Changes to legislation: Tax Credits Act 2002, Section 32 is up to date with all changes known to be in force on or before 01 April 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) View outstanding changes

- (a) if he provided, complied with or gave it within such further time (if any) as the Board may have allowed,
 - (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 [^{F2}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 [^{F2}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

- F1** Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in [art. 3](#) of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2019/167, arts. 2, 3
- F2** 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
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Commencement Information

- I1** 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](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- 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](#)