



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

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.