

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the second Commencement Order made under the Welfare Reform Act [2012 \(c.5\)](#) (“the Act”) so as to prevent section 124 of the Act coming into force on 6th June 2012. Section 124 provides for offences of tax credit fraud up to the value of £20,000 to be tried summarily only.