
STATUTORY INSTRUMENTS

2021 No. 44

The Tax Credits Reviews and Appeals (Amendment) Order 2021

Citation and commencement

2.—(1) Part 1 of the Tax Credits Act 2002⁽¹⁾, as saved by article 3 of the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019⁽²⁾, is amended as follows.

(2) In section 18 (decisions after final notice)⁽³⁾, in subsection (11) for “21A and 21B” substitute “21A, 21B and 21C”.

(3) In section 19 (power to enquire)⁽⁴⁾, in subsection (12) for “21A and 21B” substitute “21A, 21B and 21C”.

(4) In section 20 (decisions on discovery)⁽⁵⁾—

(a) in subsection (6)(c) for “21A(5)(b)” substitute “21A(4)(b) or 21C(4)(b)”; and

(b) in subsection (7) after “21A” insert “or 21C”.

(5) After section 21B (late application for a review)⁽⁶⁾ insert—

“Late review: award of relevant disability benefits

21C.—(1) The Commissioners for Her Majesty’s Revenue and Customs must review a relevant decision if they are notified (whether in writing or otherwise) within the period mentioned in subsection (3)—

(a) of the identity of the person seeking a review;

(b) of the decision in question; and

(c) that the condition in subsection (2) is met.

(2) The condition is that it has been determined that the person is entitled, whether in respect of themselves or a child for whom they are responsible, to a relevant disability benefit in respect of a tax year to which the relevant decision related.

(3) The period is the period of one month beginning with the day on which the person’s claim for the benefit is determined in that person’s favour.

(4) The sole purpose of a review under this section is to consider whether, as a result of the condition in subsection (2) being met, the relevant decision should—

(a) be upheld;

(b) be varied;

(1) 2002 c. 21.

(2) S. I. 2019/167.

(3) Subsection (11) of section 18 has been amended by article 2 of S.I. 2014/886.

(4) Subsection (12) of section 19 has been amended by article 2 of S.I. 2014/886.

(5) Subsections (6) and (7) of section 20 have been amended by article 2 of S. I. 2014/886.

(6) Section 21B was inserted by article 2 of S.I. 2014/886.

- (c) be cancelled.
- (5) The Commissioners must carry out the review as soon as is reasonably practicable.
- (6) When the review has been carried out, the Commissioners must give the person notice of the conclusion containing sufficient information to enable that person to know—
 - (a) the conclusion on the review;
 - (b) if the conclusion is that the relevant decision is varied, details of the variation, and
 - (c) the reasons for the conclusion.
- (7) Where—
 - (a) the Commissioners notify the person of further information or evidence that they may need for carrying out the review, and
 - (b) that information or evidence is not provided to them by the date specified in the notice,
 the review may proceed without that information or evidence.
- (8) In this section—
 - “relevant decision” means a decision within section 38(1) or any variation of such a decision resulting from an appeal brought against it;
 - “relevant disability benefit”, in relation to any part of the United Kingdom, means—
 - (a) armed forces independence payment;
 - (b) attendance allowance;
 - (c) disability assistance;
 - (d) disability living allowance;
 - (e) employment and support allowance;
 - (f) housing benefit, where a pensioner or a disability premium is included;
 - (g) incapacity benefit (whether short term or long term);
 - (h) income support where a pensioner or a disability premium is included;
 - (i) jobseeker’s allowance where a pensioner or a disability premium is included;
 - (j) limited capability for work credit;
 - (k) a mobility supplement or a constant attendance allowance where the supplement or benefit is paid in conjunction with a war pension or industrial injuries disablement benefit;
 - (l) personal independence payment;
 - (m) severe disablement allowance;
 - (n) statutory sick pay.”
- (6) In section 28 (overpayments)(7) in subsection (1) for “21B” substitute “21C”.
- (7) In section 30 (underpayments)(8) in subsection (1) for “21B” substitute “21C”.
- (8) In section 38 (appeals)(9)—
 - (a) in subsection (1A)—
 - (i) after “section 21A” insert “or section 21C”;

(7) Section 28(1) was amended by article 2 of [S.I. 2014/886](#). Section 28(1) was subsequently amended by article 6(2) of [S.I. 2017/781](#).

(8) Section 30(1) was amended by article 2 of [S.I. 2014/886](#).

(9) Section 38 was amended by article 2 of [S.I. 2014/886](#).

- (ii) after “section 21A(3)” insert “or 21C(6) (as the case may be)”;
- (b) in subsections (1B) and (1C) after “section 21A” insert “or 21C”.
- (9) In section 39 (exercise of right of appeal)(**10**), as it extends to Northern Ireland, after “section 21A(3)” insert “or 21C(6)”.

(10) Section 39(1) was repealed except for in relation to Northern Ireland where it was amended by article 2 of [S.I. 2014/886](#).