



Tax Credits Act 2002

2002 CHAPTER 21

[^{F1}PART 1

TAX CREDITS

Payment

[^{F1}29 Recovery of overpayments

- (1) Where an amount is liable to be repaid [^{F2}or paid] by a person or persons under section 28, the Board must give him, or each of them, a notice specifying the amount.
- (2) The notice must state which of subsections (3) to (5) is to apply in relation to the amount or any specified part of the amount; and a notice may at any time be replaced by another notice containing a different statement.
- (3) Where a notice states that this subsection applies in relation to an amount (or part of an amount), it is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (c. 9) (collection and recovery) as if it were tax charged in an assessment and due and payable by the person or persons to whom the notice was given at the end of the period of thirty days beginning with the day on which the notice is given.
- [^{F3}(4) Where a notice states that this subsection applies in relation to an amount (or part of an amount), it may be recovered—
 - (a) subject to provision made by regulations, by deduction from payments of any tax credit under an award made for any period to the person, or either or both of the persons, to whom the notice was given;
 - (b) by the Secretary of State—
 - (i) by deductions under section 71ZC of the Administration Act (deduction from benefit);
 - (ii) by deductions under section 71ZD of that Act (deduction from earnings); or
 - (iii) as set out in section 71ZE of that Act (court action etc); or
 - (c) by the relevant Northern Ireland Department—

Changes to legislation: Tax Credits Act 2002, Section 29 is up to date with all changes known to be in force on or before 29 March 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

- (i) by deductions under section 69ZC of the Administration (Northern Ireland) Act (deduction from benefit);
 - (ii) by deductions under section 69ZD of that Act (deduction from earnings); or
 - (iii) as set out in section 69ZE of that Act (court action etc).]
- (5) Where a notice states that this subsection applies in relation to an amount (or part of an amount), [^{F4}PAYE regulations] apply to it as if it were an underpayment of [^{F5}income tax] for a previous year of assessment by the person or persons to whom the notice was given [^{F6}that is not a relevant debt (within the meaning of section 684 of the Income Tax (Earnings and Pensions) Act 2003)].]

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** Words in s. 29(1) inserted (25.9.2017) by [The Tax Credits \(Exercise of Functions in relation to Northern Ireland and Notices for Recovery of Tax Credit Overpayments\) Order 2017 \(S.I. 2017/781\)](#), arts. 1, [6\(3\)\(a\)](#)
- F3** S. 29(4) substituted (25.9.2017) by [The Tax Credits \(Exercise of Functions in relation to Northern Ireland and Notices for Recovery of Tax Credit Overpayments\) Order 2017 \(S.I. 2017/781\)](#), arts. 1, [6\(3\)\(b\)](#)
- F4** Words in s. 29(5) substituted (with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 722, [Sch. 6 para. 266](#) (with Sch. 7)
- F5** Words in s. 29(5) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 58 para. 8\(a\)](#)
- F6** Words in s. 29(5) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 58 para. 8\(b\)](#)

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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](#)