

*These notes refer to the Welfare Reform Act 2012
(c.5) which received Royal Assent on 8 March 2012*

WELFARE REFORM ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5: Social security: General

Section 121: Cautions

628. *Section 121* amends the SSFA 2001 and the TCA 2002 to remove all references in these Acts to the consequences of accepting a caution, as DWP will no longer offer cautions to benefit fraud offenders.
629. *Subsection (2)* of the section repeals references to cautions that appear in the loss of tax credits provisions which are being inserted by the Act into the TCA 2002. Those references are being included so that the disqualification of payment of working tax credit would apply in a case where a body with the power to prosecute a person for a benefit offence decides to administer a caution, notwithstanding DWP policy is no longer to give cautions. But the intention is to repeal the references when they are no longer required.