



# Welfare Reform and Work Act 2016

## 2016 CHAPTER 7

### *Welfare benefits*

#### **12 Freeze of certain tax credit amounts for four tax years**

- (1) For each of the tax years ending with 5 April 2017, 5 April 2018, 5 April 2019 and 5 April 2020, each of the relevant amounts is to remain the same as it was in the tax year ending with 5 April 2016.
- (2) A review under section 41 of the Tax Credits Act 2002 (review of whether certain tax credit amounts have retained their value) in the tax years ending with 5 April 2016, 5 April 2017, 5 April 2018 and 5 April 2019 need not cover any of the relevant amounts.
- (3) In this section—
  - “the relevant amounts” means the amounts described in paragraph 2 of Schedule 1;
  - “tax year” means a period beginning with 6 April in one year and ending with 5 April in the next.

**Changes to legislation:**

There are currently no known outstanding effects for the Welfare Reform and Work Act 2016, Section 12.