

EXPLANATORY NOTES

TAX CREDITS ACT 2002

INTRODUCTION

SUMMARY

BACKGROUND

CONSULTATION AND SCRUTINY

OVERVIEW OF THE ACT

Measures in the Act

Tax Credits

Child benefit and guardian's allowance

Supplementary provisions

COMMENTARY ON SECTIONS

PART 1: TAX CREDITS

Section 1: Introductory

Section 2: Functions of Board

Section 3: Claims

Section 4: Claims: supplementary

Section 5: Period of awards

Section 6: Notifications of changes of circumstances

Section 7: Income test

Section 8: Entitlement

Section 9: Maximum rate

Section 10: Entitlement

Section 11: Maximum rate

Section 12: Child care element

- Section 13: Rate
- Section 14: Initial decisions
- Section 15: Revised decisions after notifications
- Section 16: Other revised decisions
- Section 17: Final notice
- Section 18: Decisions after final notice
- Section 19: Power to enquire
- Section 20: Decisions on discovery
- Section 21: Decisions subject to official error
- Section 22: Information requirements: supplementary
- Section 23: Notice of decisions
- Section 24: Payments
- Section 25: Payments of working tax credit by employers
- Section 26: Liability of officers for sums paid to employers
- Section 27: Rights of employees
- Schedule 1: Rights of employees
- Section 28: Overpayments
- Section 29: Recovery of overpayments
- Section 30: Underpayments
- Section 31: Incorrect statements
- Section 32: Failure to comply with requirements
- Section 33: Failure by employers to make correct payments
- Section 34: Supplementary
- Schedule 2: Supplementary
- Section 35: Offence of fraud
- Section 36: Powers in relation to documents
- Section 37: Interest
- Section 38: Appeals
- Section 39: Exercise of right of appeal

These notes refer to the Tax Credits Act 2002 (c.21)

Section 40: Annual reports

Section 41: Annual review

Section 42: Persons subject to immigration control

Section 43: Polygamous marriages

Section 44: Crown employment

Section 45: Inalienability

Section 46: Giving of notices by Board

Section 47: Consequential amendments

Schedule 3: Tax credits: consequential amendments

Attachment of earnings

Income and Corporation Taxes Act 1988

Children Act 1989

Social Security Contributions and Benefits Act 1992

PART 2: CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Section 49: Functions transferred to Treasury

Section 50: Functions transferred to Board

Section 51: Consequential amendments

Schedule 4: Transfer of functions: consequential amendments

Social Security Administration Act 1992

Social Security Administration (Northern Ireland) Act 1992

Social Security Act 1998

Social Security (Northern Ireland) Order 1998

Immigration and Asylum Act 1999

Section 52: Transfer of property, rights and liabilities

Section 53: General functions of Board

Section 54: Transitional provisions

Section 55: Continuing entitlement after death of child

Section 56: Presence in United Kingdom

Section 57: Abolition of exclusion of tax exempt persons

PART 3: SUPPLEMENTARY

Section 58: Administrative arrangements for claims

Section 59: Use and disclosure of information

Schedule 5: Use and disclosure of information

Section 60: Repeals

Section 62: Transitional provisions and savings

Section 63: Tax credits appeals : temporary modifications

Section 64: Northern Ireland

Section 65: Regulations, orders and schemes

Section 66: Parliamentary control of instruments

COMMENCEMENT

HANSARD REFERENCES