



# Tax Credits Act 2002

## 2002 CHAPTER 21

### [<sup>F1</sup>PART 1

#### TAX CREDITS

##### *Decisions*

#### [<sup>F1</sup>18 Decisions after final notice

- (1) After giving a notice under section 17 the Board must decide—
  - (a) whether the person was entitled, or the persons were jointly entitled, to the tax credit, and
  - (b) if so, the amount of the tax credit to which he was entitled, or they were jointly entitled,for the tax year.
- (2) But, subject to subsection (3), that decision must not be made before a declaration or statement has been made in response to the relevant provisions of the notice.
- (3) If a declaration or statement has not been made in response to the relevant provisions of the notice on or before the date specified for the purposes of section 17(4), that decision may be made after that date.
- (4) In subsections (2) and (3) “the relevant provisions of the notice” means—
  - (a) the provision included in the notice by virtue of subsection (2) of section 17,
  - (b) the provision included in the notice by virtue of subsection (4) of that section, and
  - (c) any provision included in the notice by virtue of subsection (6) of that section.
- (5) Where the Board make a decision under subsection (1) on or before the date referred to in subsection (3), they may revise it if a new declaration or statement is made on or before that date.

*Changes to legislation: Tax Credits Act 2002, Section 18 is up to date with all changes known to be in force on or before 23 April 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*

- (6) If the person or persons to whom a notice under section 17 is given is or are within paragraph (a) or (b) of subsection (8) of that section, the Board must decide again—
- (a) whether the person was entitled, or the persons were jointly entitled, to the tax credit, and
  - (b) if so, the amount of the tax credit to which he was entitled, or they were jointly entitled,
- for the tax year.
- (7) But, subject to subsection (8), that decision must not be made before a statement has been made in response to the provision included in the notice by virtue of subsection (8) of section 17.
- (8) If a statement has not been made in response to the provision included in the notice by virtue of that subsection on or before the date specified for the purposes of that subsection, that decision may be made after that date.
- (9) Where the Board make a decision under subsection (6) on or before the date referred to in subsection (8), they may revise it if a new statement is made on or before that date.
- (10) Before exercising a function imposed or conferred on them by subsection (1), (5), (6) or (9), the Board may by notice require the person, or either or both of the persons, to whom the notice under section 17 was given to provide any further information or evidence which the Board consider they may need for exercising the function by the date specified in the notice.
- (11) Subject to sections [<sup>F2</sup>19, 20, [<sup>F3</sup>21A, 21B and 21C]] and regulations under section 21 (and to any revision under subsection (5) or (9) and any appeal)—
- (a) in a case in which a decision is made under subsection (6) in relation to a person or persons and a tax credit for a tax year, that decision, and
  - (b) in any other case, the decision under subsection (1) in relation to a person or persons and a tax credit for a tax year,
- is conclusive as to the entitlement of the person, or the joint entitlement of the persons, to the tax credit for the tax year and the amount of the tax credit to which he was entitled, or they were jointly entitled, for the tax year.]

#### 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. 18(11) substituted (6.4.2014) by [The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 \(S.I. 2014/886\)](#), arts. 1(1), **2(2)** (with [art. 1\(5\)](#))
- F3** Words in s. 18(11) substituted (15.1.2021) by [The Tax Credits Reviews and Appeals \(Amendment\) Order 2021 \(S.I. 2021/44\)](#), arts. 1, **2(2)**

#### Modifications etc. (not altering text)

- C1** S. 18 modified inserted (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), reg. 1(2), [Sch. para. 4](#)
- C2** [Ss. 14-19](#) disappplied (E.W.) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Tax Credits Act 2002 \(Additional Payments Modification and Disapplication\) Regulations 2022 \(S.I. 2022/1208\)](#), regs. 1(1), **3**

**Changes to legislation:**

Tax Credits Act 2002, Section 18 is up to date with all changes known to be in force on or before 23 April 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.

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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](#)