

*Status: This version of this provision is prospective.*

**Changes to legislation:** Welfare Reform Act 2012, Section 124 is up to date with all changes known to be in force on or before 21 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



# Welfare Reform Act 2012

## 2012 CHAPTER 5

### PART 5

#### SOCIAL SECURITY: GENERAL

#### *Administration of tax credits*

PROSPECTIVE

#### **124 Tax credit fraud: prosecution and penalties**

In section 35 of the Tax Credits Act 2002 (offence of fraud), for subsection (2) there is substituted—

- “(2) Where a person is alleged to have committed an offence under this section in relation to payments of a tax credit not exceeding £20,000, the offence is triable summarily only.
- (3) A person who commits an offence under this section is liable on summary conviction pursuant to subsection (2) to imprisonment for a term not exceeding the applicable term, or a fine not exceeding level 5 on the standard scale, or both.
- (4) In subsection (3) the applicable term is—
- (a) for conviction in England and Wales, 51 weeks;
  - (b) for conviction in Scotland or Northern Ireland, 6 months.
- (5) Where a person is alleged to have committed an offence under this section in any other case, the offence is triable either on indictment or summarily.
- (6) A person who commits an offence under this section is liable—
- (a) on summary conviction pursuant to subsection (5), to imprisonment for a term not exceeding the applicable term, or a fine not exceeding the statutory maximum, or both;

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- (b) on conviction on indictment pursuant to subsection (5) to imprisonment for a term not exceeding 7 years, or a fine, or both.
- (7) In subsection (6)(a) the applicable term is—
- (a) for conviction in England and Wales or Scotland, 12 months;
  - (b) for conviction in Northern Ireland, 6 months.
- (8) In relation to an offence under this section committed in England and Wales before the commencement of section 281(5) of the Criminal Justice Act 2003, the reference in subsection (4)(a) to 51 weeks is to be read as a reference to 6 months.
- (9) In relation to an offence under this section committed in England and Wales before the commencement of section 154(1) of the Criminal Justice Act 2003, the reference in subsection (7)(a) to 12 months is to be read as a reference to 6 months.
- (10) In England and Wales—
- (a) subsection (1) of section 116 of the Social Security Administration Act 1992 (legal proceedings) applies in relation to proceedings for an offence under this section;
  - (b) subsections (2)(a) and (3)(a) of that section apply in relation to proceedings for an offence under this section which is triable summarily only pursuant to subsection (2) above.
- (11) In Scotland, subsection (7)(a) and (b) of section 116 of the Social Security Administration Act 1992 (legal proceedings) apply in relation to proceedings for an offence under this section which is triable summarily only pursuant to subsection (2) above.
- (12) In Northern Ireland—
- (a) subsection (1) of section 110 of the Social Security Administration (Northern Ireland) Act 1992 (legal proceedings) applies in relation to proceedings for an offence under this section;
  - (b) subsections (2)(a) and (3)(a) of that section apply in relation to proceedings for an offence under this section which is triable summarily only pursuant to subsection (2) above.”

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**Changes to legislation:**

Welfare Reform Act 2012, Section 124 is up to date with all changes known to be in force on or before 21 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 S.I. 2013/1511 by [S.I. 2017/57 art. 51314Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2657 by [S.I. 2016/596 art. 4-6Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2657 by [S.I. 2017/57 art. 1315Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/2846 by [S.I. 2016/596 art. 347Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2018/138 art. 3](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2019/10 reg. 3\(1\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983 by [S.I. 2019/167 art. 5\(2\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2013/983, art. 5A(1), 6(1) by [S.I. 2017/483 art. 2](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/1583 by [S.I. 2017/664 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/209 by [S.I. 2016/596 art. 348Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/209 by [S.I. 2017/57 art. 1016Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2016/596 art. 59Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2016/963 art. 37813Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2017/584 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2014/2321 by [S.I. 2017/664 art. 5Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2016/596 art. 3-510Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2016/963 art. 46-1214Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/57 art. 3-9111217Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/584 art. 346-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/101 by [S.I. 2017/664 art. 3-57-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2016/596 art. 3411Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2016/963 art. 3-1215Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/57 art. 3-7912Sch.](#)

- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/584 art. 346-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/1537 by [S.I. 2017/664 art. 3-9Sch.](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2018/138 art. 6](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/10 reg. 3\(2\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/167 art. 5\(3\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33 by [S.I. 2019/37 art. 5](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/33, art. 6(11) by [S.I. 2017/483 art. 3](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2018/138 art. 6](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/10 reg. 3\(3\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/167 art. 5\(4\)](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634 by [S.I. 2019/37 art. 5](#)
- specified provision(s) amendment to earlier commencing S.I. 2015/634, art. 7(2) by [S.I. 2017/376 reg. 4](#)
- specified provision(s) amendment to earlier commencing S.I. 2016/596 by [S.I. 2016/963 art. 17](#)
- specified provision(s) amendment to earlier commencing S.I. 2019/37 by [S.I. 2019/935 art. 2](#)
- specified provision(s) modification of earlier commencing S.I. 2014/1583 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2014/2321 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/101 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/1537 by [S.I. 2018/532 art. 3Sch.](#)
- specified provision(s) modification of earlier commencing S.I. 2015/634 by [S.I. 2018/532 art. 5](#)