

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 1: Tax Credits**

##### ***Section 20: Decisions on discovery***

95. This section provides for two circumstances in which the Board can revise a conclusive decision about entitlement to a tax credit where they discover that the decision was not correct.
96. The first part of section 20 allows the Board to revise a conclusive decision where they discover, as a result of a revision of a claimant's income tax liability, that the original decision was incorrect. This must be done within a year of the revision to the claimant's income tax liability.
97. The later part of section 20 allows the Board to revise a conclusive decision where they discover that the decision was incorrect because of fraud or neglect on the part of the claimant or claimants. This must be done within five years of the end of the year to which the decision relates.