



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Fraud

35 Offence of fraud

- (1) A person commits an offence if he is knowingly concerned in any fraudulent activity undertaken with a view to obtaining payments of a tax credit by him or any other person.
- (2) A person who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding six months, or a fine not exceeding the statutory maximum, or both, or
 - (b) on conviction on indictment, to imprisonment for a term not exceeding seven years, or a fine, or both.

36 Powers in relation to documents

- (1) Section 20BA of the Taxes Management Act 1970 (c. 9) (orders for delivery of documents) applies (with Schedule 1AA and section 20BB) in relation to offences involving fraud in connection with, or in relation to, tax credits as in relation to offences involving serious fraud in connection with, or in relation to, tax.
- (2) Section 20C (entry with warrant to obtain documents) of that Act applies (with section 20CC) in relation to offences involving serious fraud in connection with, or in relation to, tax credits as in relation to offences involving serious fraud in connection with, or in relation to, tax (but subject to the modification provided by subsection (3)).
- (3) Subsection (1A) of section 20C applies by virtue of subsection (2) as if the references to the proper assessment or collection of tax were to the proper award or payment of a tax credit.

Status: Point in time view as at 01/08/2002.

Changes to legislation: Tax Credits Act 2002, Cross Heading: Fraud is up to date with all changes known to be in force on or before 11 July 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)

- (4) Any regulations under Schedule 1AA to the Taxes Management Act 1970 which are in force immediately before the commencement of subsection (1) apply, subject to any necessary modifications, for the purposes of that Schedule as they apply by virtue of that subsection (until amended or revoked).

Status:

Point in time view as at 01/08/2002.

Changes to legislation:

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