

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

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Tax Credits

Section 15: Revised decisions after notifications

77. **Section 15** requires the Board to make a decision whether to amend a tax credit award after notification of a change of circumstances which may increase the maximum rate of tax credit has been given in accordance with regulations under section 6. It provides the same information powers in respect of notified changes as apply to claims.