



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Decisions

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.

Status: This is the original version (as it was originally enacted).

- (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 19 and 20 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.