

*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 21: Decisions subject to official error***

98. Under section 21, the Board may provide by regulations for the revision of decisions to correct official error when the revised decision would be in the favour of the person or persons concerned.