



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 1

#### TAX CREDITS

##### *Decisions*

### 23 Notice of decisions

- (1) When a decision is made under section 14(1), 15(1), 16(1), 18(1), (5), (6) or (9), 19(3) or 20(1) or (4) or regulations under section 21, the Board must give notice of the decision to the person, or each of the persons, to whom it relates.
- (2) Notice of a decision must state the date on which it is given and include details of any right<sup>F1</sup> to a review under section 21A and of any subsequent right] to appeal against the decision under section 38.
- (3) Notice need not be given of a decision made under section 14(1) or 18(1) or (6) on the basis of declarations made or treated as made by the person or persons in response to the notice given to him or them under section 17 if—
  - (a) that notice, or
  - (b) in the case of a decision under subsection (6) of section 18, that notice or the notice of the decision under subsection (1) of that section, stated what the decision would be and the date on which it would be made.

#### Textual Amendments

- F1** Words in s. 23(2) inserted (6.4.2014) by [The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 \(S.I. 2014/886\)](#), arts. 1(1), **2(7)** (with art. 1(5))

#### Modifications etc. (not altering text)

- C1** S. 23 modified (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), reg. 1(2), **Sch. para. 8**

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*Status: Point in time view as at 06/04/2014.*

**Changes to legislation:** Tax Credits Act 2002, Section 23 is up to date with all changes known to be in force on or before 01 September 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)

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#### **Commencement Information**

- II** S. 23 wholly in force at 6.4.2003; s. 23 not in force at Royal Assent, see s. 61; s. 23 in force for certain purposes at 1.1.2003 and otherwise in force at 6.4.2003 by [S.I. 2002/1727](#), **art. 2**

**Status:**

Point in time view as at 06/04/2014.

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