

*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 35: Offence of fraud***

146. This section establishes that knowingly being concerned in fraudulent activity in connection with obtaining payments of tax credit is a criminal offence. The offence is punishable by six months imprisonment and/or the statutory maximum fine on summary conviction, or by seven years imprisonment and/or a fine on conviction on indictment.