



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

[^{F1}Loss of tax credit provisions

[^{F1}36D Section 36C: supplementary

- (1) Where—
 - (a) the conviction of any person of any offence is taken into account for the purposes of the application of section 36C in relation to that person, and
 - (b) that conviction is subsequently quashed,all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36C that could not have been imposed if the conviction had not taken place.
- (2) Subsection (3) applies where, after the agreement of any person (“P”) to pay a penalty under the appropriate penalty provision is taken into account for the purposes of the application of section 36C in relation to that person—
 - (a) P's agreement to pay the penalty is withdrawn under subsection (5) of the appropriate penalty provision,
 - (b) it is decided on an appeal or in accordance with regulations under the Social Security Act 1998 or the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) that any overpayment made to which the agreement relates is not recoverable or due, or
 - (c) the amount of any over payment to which the penalty relates is revised on an appeal or in accordance with regulations under the Social Security Act 1998 or the Social Security (Northern Ireland) Order 1998 and there is no new agreement by P to pay a penalty under the appropriate penalty provision in relation to the revised overpayment.

Status: Point in time view as at 06/04/2013.

Changes to legislation: Tax Credits Act 2002, Section 36D is up to date with all changes known to be in force on or before 16 June 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)

- (3) In those circumstances, all such payments and other adjustments shall be made as would be necessary if no restriction had been imposed by or under section 36C that could not have been imposed if P had not agreed to pay the penalty.
- (4) For the purposes of section 36C—
- (a) the date of a person's conviction in any proceedings of a benefit offence shall be taken to be the date on which the person was found guilty of that offence in those proceedings (whenever the person was sentenced) or in the case mentioned in paragraph (b)(ii) the date of the order for absolute discharge, and
 - (b) references to a conviction include references to—
 - (i) a conviction in relation to which the court makes an order for absolute or conditional discharge,
 - (ii) an order for absolute discharge made by a court of summary jurisdiction in Scotland under section 246(3) of the Criminal Procedure (Scotland) Act 1995 without proceeding to a conviction, and
 - (iii) a conviction in Northern Ireland.
- (5) In section 36C references to any previous application of that section—
- (a) include references to any previous application of a provision having an effect in Northern Ireland corresponding to provision made by that section, but
 - (b) do not include references to any previous application of that section the effect of which was to impose a restriction for a period comprised in the same disqualification period.]

Textual Amendments

- F1** Ss. 36A-36D and cross-heading inserted (1.2.2013 for specified purposes, otherwise 6.4.2013) by [Welfare Reform Act 2012 \(c. 5\), ss. 120\(2\), 150\(3\); S.I. 2013/178, art. 2](#)

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