



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Supplementary

40 Annual reports

- (1) The Board must make to the Treasury an annual report about—
 - (a) the matters required by section 2(5) to be set forth in the accounts mentioned in section 13 of the Inland Revenue Regulation Act 1890 (c. 21),
 - (b) the number of awards of child tax credit and of working tax credit,
 - (c) the number of enquiries conducted under section 19,
 - (d) the number of penalties imposed under this Part, and
 - (e) the number of prosecutions and convictions for offences connected with tax credits.
- (2) The Treasury must publish each annual report made to it under subsection (1) and lay a copy before each House of Parliament.