
STATUTORY INSTRUMENTS

2003 No. 692

TAX CREDITS

The Tax Credits (Official Error) Regulations 2003

<i>Made</i>	- - - -	<i>13th March 2003</i>
<i>Laid before Parliament</i>		<i>13th March 2003</i>
<i>Coming into force</i>	- -	<i>6th April 2003</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 21 and 65(2), (3), (7) and (9) of the Tax Credits Act 2002⁽¹⁾ hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Official Error) Regulations 2003 and shall come into force on 6th April 2003.

Interpretation

2.—(1) In these Regulations—

“the Board” means the Commissioners of Inland Revenue;

“official error” means an error relating to a tax credit made by—

- (a) an officer of the Board,
- (b) an officer of the Department for Work and Pensions,
- (c) an officer of the Department for Social Development in Northern Ireland, or
- (d) a person providing services to the Board or to an authority mentioned in paragraph (b) or (c) of this definition, in connection with a tax credit or credits,

to which the claimant, or any of the claimants, or any person acting for him, or any of them, did not materially contribute, excluding any error of law which is shown to have been an error by virtue of a subsequent decision by a Social Security Commissioner or by a court;”

“Social Security Commissioner” has the meaning given by section 63(13);

“tax year” means a period beginning with 6th April in one year and ending with 5th April in the next.

(2) In these Regulations references to a section are to that section of the Tax Credits Act 2002.

3.—(1) A decision under section 14(1), 15(1), 16(1), 18(1), (5), (6) or (9), 19(3) or 20(1) or (4) may be revised in favour of the person or persons to whom it relates if it is incorrect by reason of official error, subject to the following paragraphs.

(2) In revising a decision, the officer or person in question need not consider any issue that is not raised by the application for revision by the claimant or claimants or, as the case may be, did not cause him to act on his own initiative.

(3) A decision mentioned in paragraph (1) may be revised at any time not later than five years after the end of the tax year to which the decision relates.

13th March 2003

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Tax Credits Act 2002 introduces new tax credits – child tax credit and working tax credit – which will be available from 6th April 2003.

Section 21 of that Act enables regulations to make provision that a decision under the sections of the Act mentioned in these Regulations may be revised in favour of the claimant or claimants if it is incorrect by reason of official error (as defined in the regulations).

Regulation 1 of these Regulations provides for citation and commencement, and regulation 2 for interpretation. The definition of “official error” is similar to that which applies in social security under the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I.1999/991).

Regulation 3 provides for the revision of incorrect decisions, and gives a time limit of 5 years after the end of the tax year to which the decision relates.