

## Tax Credits (Official Error) Regulations 2003

Made by the Commissioners of Inland Revenue under TCA 2002 ss 21 and 65(2), (3), (7) and (9)

*Made 13 March 2003*

*Laid before Parliament 13 March 2003*

*Coming into force 6 April 2003*

### 1 Citation and commencement

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

### 2 Interpretation

(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 [Communities]<sup>2</sup> 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.<sup>1</sup>

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

### Amendments—

<sup>1</sup> Definition repealed by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2010/751 regs 11, 12 with effect from 6 April 2010.

<sup>2</sup> In definition of “official error” in para (c) word substituted for words “Social Development” by Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations, SI 2019/364 reg 8 with effect from 21 March 2019.

### 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 date of the decision]<sup>1</sup>.

### Amendments—

<sup>1</sup> Words in para (3) substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2010/751 regs 11, 12 with effect from 6 April 2010.