

2013/715

Loss of Tax Credits Regulations 2013

Made 26 March 2013

Coming into force 6 April 2013

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in the exercise of the powers conferred by sections 36A(5) and (6), 36C(4) and (5), 65(2) and 67 of the Tax Credits Act 2002.

A draft of this instrument was laid before and approved by a resolution of each House of Parliament in accordance with section 66(1) and (2)(zb) of the Tax Credits Act 2002.

1 Citation, commencement and interpretation

- (1) These Regulations may be cited as the Loss of Tax Credits Regulations 2013 and come into force on 6th April 2013.
- (2) In these Regulations, references to sections of the Act are to sections of the Tax Credits Act 2002.

2 Loss of working tax credit for benefit offence and repeated benefit fraud: beginning of disqualification periods

(1) For the purposes of section 36A(6) of the Act, the date on which the relevant period begins is the thirtieth day after the day on which the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners") are notified of the disqualifying event mentioned in section 36A(1)—

- (a) in relation to England and Wales and Scotland, by the Secretary of State or by an authority which administers housing benefit or council tax benefit,
- (b) in relation to Northern Ireland, by the Department for Social Development, the Department of Finance and Personnel or the Northern Ireland Housing Executive.

(2) For the purposes of section 36C(5) of the Act, the prescribed date is the thirtieth day after the day on which the Commissioners are notified of the offender's conviction mentioned in that section, by the prosecuting authority responsible for bringing the current set of proceedings in which the offender was convicted.

3 Loss of working tax credit for benefit offence and repeated benefit fraud

For the duration of any period—

- (a) comprised in the offender's disqualification period for the purposes of section 36A(4)(b) or 36C(3)(b) of the Act, and
- (b) not comprising any such disqualification period of the other member of the couple mentioned in either section,

the working tax credit in question shall be payable, but as if the amount payable were reduced by 50%.