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STATUTORY INSTRUMENTS

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**2002 No. 2014**

**TAX CREDITS**

**The Tax Credits (Claims and Notifications) Regulations 2002**

*Made* - - - - - *31st July 2002*  
*Laid before Parliament* *31st July 2002*  
*Coming into force* *12th August 2002*

**THE TAX CREDITS (CLAIMS AND NOTIFICATIONS) REGULATIONS 2002**

PART 1

GENERAL

1. Citation, commencement and effect
2. Interpretation
3. Use of electronic communications to make claims or to give notices or notifications

PART 2

CLAIMS

4. Interpretation of this Part
5. Manner in which claims to be made
6. Amended claims
7. Time limit for claims (if otherwise entitled to tax credit up to three months earlier)
8. Date of claims—disability element of working tax credit
9. Advance claims before the year begins
10. Advance claims—working tax credit
11. Circumstances in which claims to be treated as made—notices containing provision under section 17(2)(a), (4)(a) or (6)(a) of the Act
12. Circumstances in which claims to be treated as made—notices containing provision under section 17(2)(b), (4)(b) and (6)(b) of the Act
13. Circumstances in which claims made by one member of a couple to be treated as also made by the other member of the couple

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**Changes to legislation:** There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002. (See end of Document for details)

14. Circumstances in which awards to be conditional and claims treated as made—decisions under section 14(1) of the Act made before 6th April 2003
15. Persons who die after making a claim
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17. Circumstances where one person may act for another in making a claim—receivers etc.
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### PART 3

#### NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

19. Interpretation of this Part
20. Increases of maximum rate of entitlement to a tax credit as a result of changes of circumstances to be dependent on notification
21. Requirement to notify changes of circumstances which may decrease the rate at which a person or persons is or are entitled to tax credit or mean that entitlement ceases
22. Manner in which notifications to be given
23. Person by whom notification may be, or is to be, given
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25. Date of notification—cases where change of circumstances which may increase the maximum rate
26. Date of notification—disability element and severe disability element for working tax credit
- 26A. Date of notification — disability element and severe disability element for child tax credit
27. Advance notification
28. Circumstances where one person may act for another in giving a notification—receivers etc.
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#### NOTICES TO PROVIDE INFORMATION OR EVIDENCE

30. Employers
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32. Dates to be specified in notices under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act

### PART 5

#### FINAL DECISIONS

33. Dates to be specified in notices under section 17 of the Act
  34. Manner in which declaration or statement in response to a notice under section 17 of the Act to be made
  35. Circumstances where one person may act for another in response to a notice under section 17 of the Act—receivers etc.
  36. Circumstances where one person may act for another in response to a notice under section 17 of the Act
- Signature

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Explanatory Note

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**Changes to legislation:**

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