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STATUTORY INSTRUMENTS

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**2002 No. 2014**

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

**PART 3**

**NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES**

**Interpretation of this Part**

- 19.** In this Part “the notification date”, in relation to a notification, means—
- (a) the date on which the notification is given to [<sup>F1</sup>a relevant authority at an appropriate office]; or
  - (b) in cases where regulation 24 applies, the date on which the notification would be treated by that regulation as being given disregarding regulations 25 and 26.

**Textual Amendments**

- F1** Words in reg. 19(a) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(g)**

**Increases of maximum rate of entitlement to a tax credit as a result of changes of circumstances to be dependent on notification**

**20.—(1)** Any change of circumstances of a description prescribed by paragraph (2) which may increase the maximum rate at which a person or persons may be entitled to tax credit is to do so only if notification of it has been given in accordance with this Part.

(2) The description of changes of circumstances prescribed by this paragraph are changes of circumstances other than those in consequence of which the Board have given notice of a decision under section 16(1) of the Act in accordance with section 23 of the Act.

**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**

**21.—(1)** [<sup>F2</sup>Subject to paragraph (1A),] where a person has or persons have claimed a tax credit, notification is to be given within the time prescribed by paragraph (3) if there is a change of circumstances of the description prescribed by paragraph (2) which may decrease the rate at which he is or they are entitled to the tax credit or mean that he ceases or they cease to be entitled to the tax credit.

[<sup>F3</sup>(1A) Paragraph (1) does not apply where advance notification has been given under regulation 27(1).]

(2) The description of changes of circumstances prescribed by this paragraph are changes of circumstances as a result of which—

- (a) entitlement to the tax credit ceases by virtue of section 3(4) of the Act; or

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(b) there is a change in the relevant child care charges which falls within regulation 16(1)(b) (omitting paragraph (i)) of the Working Tax Credit Regulations <sup>M1</sup>.

(3) The time prescribed by this paragraph is the period of 3 months beginning on the date on which the change of circumstances occurs or, if later, the period of 3 months beginning on 6th April 2003.

#### Textual Amendments

- F2** Words in reg. 21(1) inserted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **4(2)**
- F3** Reg. 21(1A) inserted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **4(3)**

#### Marginal Citations

- M1** [S.I. 2002/2005](#).

### Manner in which notifications to be given

**22.**—(1) This regulation prescribes the manner in which a notification is to be given.

(2) A notification must be given to [<sup>F4</sup>a relevant authority at an appropriate office].

(3) A notification may be given orally or in writing.

(4) At any time after a notification has been given but before the Board have made a decision under section 15(1) or 16(1) of the Act in consequence of the notification, the person or persons by whom the notification was given may amend the notification by giving notice orally or in writing to [<sup>F5</sup>a relevant authority at an appropriate office].

#### Textual Amendments

- F4** Words in reg. 22(2) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(h)**
- F5** Words in reg. 22(4) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(h)**

### Person by whom notification may be, or is to be, given

**23.**—(1) In the case of a single claim, notification is to be given by the person by whom the claim for a tax credit was made.

(2) In the case of a joint claim, notification may be given by either member of the married couple or unmarried couple by whom the claim for a tax credit was made.

### Amended notifications

**24.**—(1) In the circumstances prescribed by paragraph (2) a notification which has been amended shall be treated as having been given as amended and, subject to regulations [<sup>F6</sup>25, 26 and 26A], as having been given on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where the person or persons by whom the notification is given amends or amend the notification in accordance with regulation 22(4).

(3) The date prescribed by this paragraph is the date on which the notification being amended was given to [<sup>F7</sup>a relevant authority at an appropriate office].

**Textual Amendments**

- F6 Words in reg. 24(1) substituted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **3(3)**
- F7 Words in reg. 24(3) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(i)**

**Date of notification—cases where change of circumstances which may increase the maximum rate**

25.—(1) Where a notification of a change of circumstances which may increase the maximum rate at which a person or persons may be entitled to tax credit is given in the circumstances prescribed by paragraph (2), that notification is to be treated as having been given on the date specified by paragraph (3).

(2) The circumstances prescribed by this paragraph are where notification is given to [<sup>F8</sup>a relevant authority at an appropriate office] of a change of circumstances which has occurred other than in the circumstances prescribed by regulation 26(2).

- (3) The date specified by this paragraph is—
- (a) the date falling 3 months before the notification date; or
  - (b) if later, the date of the change of circumstances.

**Textual Amendments**

- F8 Words in reg. 25(2) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(j)**

**Date of notification—disability element and severe disability element for working tax credit**

26.—(1) In the circumstances prescribed by either paragraph (2) or (3), the notification of a change of circumstances referred to in sub-paragraph (f) of either of those paragraphs is to be treated as having been given on the date specified by paragraph (4).

- (2) The circumstances prescribed by this paragraph are where—
- (a) a claim for working tax credit including the disability element, the severe disability element, or both those elements (“the original claim”) was made by a person or persons;
  - (b) on the original claim, the decision of the Board under section 14(1) of the Act was not to award the [<sup>F9</sup>credit], or to award it without one or both of those elements;
  - (c) the reason for that decision was that the person or any of the persons was not entitled to the element because he did not satisfy [<sup>F10</sup>regulation 9(1)(c)], or regulation 17(2), as the case may be, of the Working Tax Credit Regulations;
  - (d) at the relevant date in relation to the original claim, the person or any of the persons had made a claim for any of the benefits referred to in those regulations that had not been determined;
  - (e) after that date, the claim for the benefit was determined in favour of the person by whom it was made; and
  - (f) notification is given of the change of circumstances which results in the person or any of the persons becoming entitled to that element or those elements, as the case may be, within three months of the date that the claim for the benefit was determined.

*Status: Point in time view as at 06/04/2004.*

*Changes to legislation: There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, PART 3. (See end of Document for details)*

- (3) The circumstances prescribed by this paragraph are where—
- (a) a notification was given of a change of circumstances which might result in the person or any of the persons by whom the claim was made becoming entitled to the disability element or the severe disability element of working tax credit (“the original notification”);
  - (b) on the notification, the decision of the Board under section 15(1) of the Act was not to amend the award of the tax credit made to him or them;
  - (c) the reason for that decision was that the person or any of the persons was not entitled to the element because he did not satisfy [<sup>F11</sup>regulation 9(1)(c)], or regulation 17(2), as the case may be, of the Working Tax Credit Regulations;
  - (d) at the notification date in relation to the original notification, the person or either of the persons had made a claim that had not been determined for any of the benefits referred to in those Regulations;
  - (e) after that date, the claim for the benefit was determined in favour of the person by whom it was made; and
  - (f) a further notification of the change of circumstances is given by the person or any of the persons, within three months of the date that the claim for benefit was determined.
- (4) The date prescribed by this paragraph is—
- (a) the first date in respect of which the benefit claimed is payable; or
  - (b) if later, the date on which—
    - (i) in the circumstances prescribed by paragraph (2), the original claim was made (or treated as made under regulation 7); or
    - (ii) in the circumstances prescribed by paragraph (3), the original notification was given (or treated as given under regulation 25).

#### Textual Amendments

- F9** Word in reg. 26(2)(b) substituted (26.11.2003) by [The Tax Credits \(Miscellaneous Amendments No.2\) Regulations 2003 \(S.I. 2003/2815\)](#), regs. 1, 21(2)(a) and word in reg. 26(2)(b) expressed to be substituted (1.1.2004) by [The Tax Credits \(Claims and Notifications\) \(Amendment\) Regulations 2003 \(S.I. 2003/3240\)](#), regs. 1, **4(2)(a)**
- F10** Words in reg. 26(2)(c) substituted (26.11.2003) by [The Tax Credits \(Miscellaneous Amendments No.2\) Regulations 2003 \(S.I. 2003/2815\)](#), regs. 1, 21(2)(b) and words in reg. 26(2)(c) expressed to be substituted (1.1.2004) by [The Tax Credits \(Claims and Notifications\) \(Amendment\) Regulations 2003 \(S.I. 2003/3240\)](#), regs. 1, **4(2)(b)**
- F11** Words in reg. 26(3)(c) substituted (26.11.2003) by [The Tax Credits \(Miscellaneous Amendments No.2\) Regulations 2003 \(S.I. 2003/2815\)](#), regs. 1, 21(3) and words in reg. 26(3)(c) expressed to be substituted (1.1.2004) by [The Tax Credits \(Claims and Notifications\) \(Amendment\) Regulations 2003 \(S.I. 2003/3240\)](#), regs. 1, **4(3)**

#### [<sup>F12</sup>Date of notification — disability element and severe disability element for child tax credit

**26A.**—(1) In the circumstances prescribed by either paragraph (2) or (3), the notification of a change of circumstances referred to in sub-paragraph (f) of either of those paragraphs is to be treated as having been given on the date specified by paragraph (4).

- (2) The circumstances prescribed by this paragraph are where—
- (a) a claim for child tax credit including the disability element, the severe disability element or both those elements (“the original claim”) was made by a person or persons in respect of a child;

- (b) on the original claim the decision of the Board under section 14(1) of the Act was not to award the credit, or to award it without one or both of those elements;
  - (c) the reason for that decision was that the person or the persons were not entitled to the element because the child did not satisfy regulation 8(2) or (3), as the case may be, of the Child Tax Credit Regulations 2002;
  - (d) at the relevant date in relation to the original claim, the person or any of the persons had made a claim for a disability living allowance in respect of that child (“the other claim”) and the other claim had not been determined;
  - (e) after that date, the other claim was determined in favour of the person by whom it was made; and
  - (f) notice is given of the change of circumstances which results in the person or any of the persons becoming entitled to that element or those elements, as the case may be, within three months of the date that the other claim was determined.
- (3) The circumstances prescribed by this paragraph are where—
- (a) a notification was given of a change of circumstances which might result in the person or any of the persons by whom the claim was made becoming entitled to the disability element or the severe disability element of child tax credit (“the original notification”);
  - (b) on the notification, the decision of the Board under section 15(1) of the Act was not to amend the award of the tax credit made to him or them;
  - (c) the reason for that decision was that the person or any of the persons was not entitled to the element because regulation 8(2) or (3), as the case may be, of the Child Tax Credit Regulations 2002 was not satisfied in respect of the child in relation to whom the claim was made;
  - (d) at the notification date in relation to the original notification, the person or either of the persons had made, in respect of the child, a claim that had not been determined for a disability living allowance (“the other claim”);
  - (e) after that date, the other claim was determined in favour of the person by whom it was made; and
  - (f) a further notification of the change of circumstances is given by the person or any of the persons, within three months of the date that the other claim was determined.
- (4) The date prescribed by this paragraph is—
- (a) the first date in respect of which the disability living allowance is payable; or
  - (b) if later, the date on which—
    - (i) in the circumstances prescribed by paragraph (2), the original claim was made (or treated as made under regulation 7); or
    - (ii) in the circumstances prescribed by paragraph (3), the original notification was given (or treated as given under regulation 25).]

#### Textual Amendments

**F12** Reg. 26A inserted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **3(4)**

#### Advance notification

27.—(1) In [<sup>F13</sup>any] of the circumstances prescribed by paragraphs (2)[<sup>F14</sup>, (2A)] and (3) a notification of a change of circumstances may be given for a period after the date on which it is given.

*Status: Point in time view as at 06/04/2004.*

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(2) The circumstances prescribed by this paragraph are those prescribed by regulation 10(2) (working tax credit: person who has accepted an offer of work expected to commence within 7 days), the reference to “the claim” being read as a reference to the notification.

[<sup>F15</sup>(2A) The circumstances prescribed by this paragraph are where either regulation 15(4) (agreement for the provision of future child care) or regulation 16(1) (relevant change in circumstances) of the Working Tax Credit Regulations applies.]

(3) The circumstances prescribed by this paragraph are where a tax credit has been claimed for the tax year beginning on 6th April 2003 by making a claim before that tax year begins, and the notification relates to that tax year and is given before that date.

(4) In the circumstances prescribed by paragraph (2), an amendment of an award of a tax credit in consequence of a notification of a change of circumstances may be made subject to the condition that the requirements for entitlement to the amended amount of the tax credit are satisfied at the time prescribed by paragraph (5).

(5) The time prescribed by this paragraph is the latest date which—

- (a) is not more than 7 days after the date on which the notification is given; and
- (b) falls within the period of award in which the notification is given.

[<sup>F16</sup>(5A) In the circumstances prescribed by paragraph (2A), an amendment of an award of tax credit in consequence of a notification of a change of circumstances may be made subject to the condition that the requirements for entitlement to the amended amount of the tax credit are satisfied at the time prescribed by paragraph (5B).

(5B) The time prescribed by this paragraph is the first day of the week—

- (a) in which the agreement within regulation 15(4) of the Working Tax Credit Regulations commences or the relevant change of circumstances occurs; and
- (b) which is not more than 7 days after the date on which notification is given and falls within the period of award in which the notification is given.

(5C) For the purposes of paragraph (5B), “week” means a period of 7 days beginning with midnight between Saturday and Sunday.]

(6) “Period of award” shall be construed in accordance with section 5 of the Act.

#### **Textual Amendments**

- F13** Word in reg. 27(1) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **5(2)(a)**
- F14** Word in reg. 27(1) inserted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **5(2)(b)**
- F15** Reg. 27(2A) inserted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **5(3)**
- F16** Reg. 27(5A)-(5C) inserted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **5(4)**

#### **Circumstances where one person may act for another in giving a notification—receivers etc.**

**28.**—(1) In the circumstances prescribed by paragraph (2) any receiver or other person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in giving a notification.

(2) The circumstances prescribed by this paragraph are where—

- (a) a person is unable for the time being to give a notification; and

- (b) there are any of the following—
  - (i) a receiver appointed by the Court of Protection with power to proceed with a claim for a tax credit on behalf of the person;
  - (ii) in Scotland, a tutor, curator or other guardian acting or appointed in terms of law who is administering the estate of the person; and
  - (iii) in Northern Ireland, a controller appointed by the High Court, with power to proceed with a claim for a tax credit on behalf of the person.

**Circumstances where one person may act for another in giving a notification—other appointed persons**

**29.**—(1) In the circumstances prescribed by paragraph (2) any person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in giving a notification.

- (2) The circumstances prescribed by this paragraph are where—
  - (a) a person is unable for the time being to give a notification; and
  - (b) in relation to that person, there is a person appointed under—
    - (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987;
    - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987; or
    - (iii) regulation 18(3);and the provisions of regulation 18(3) shall apply to notifications and (under regulation 36) responses to notices under section 17 of the Act, as they apply to claims.

**Status:**

Point in time view as at 06/04/2004.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, PART 3.