

STATUTORY INSTRUMENTS

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 [^{F1}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) [^{F2}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.

[^{F3}(1A) Paragraph (1) does not apply where advance notification has been given under regulation [^{F4}27(2), (2A) or (3)].]

[^{F5}(2) The changes of circumstances described by this paragraph are those where—

- (a) entitlement to the tax credit ceases by virtue of section 3(4), or regulations made under section 3(7), of the Act;
- (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;
- (c) a person ceases to undertake work for at least 16 hours per week for the purposes of—
 - (i) the Second Condition in regulation 4(1) (read with regulations 4(3) to (5) and 5 to 8) [^{F6}except where that person falls within paragraph (a) of the third variation of the Second Condition], or
 - (ii) regulation 13(1),
of the Working Tax Credit Regulations;
- (d) [^{F7}a person ceases to undertake work for at least 30 hours per week for the purposes of the first or second variation of the Second Condition in regulation 4(1) of the Working Tax Credit Regulations (read with regulations 4(3) to (5) and 5 to 8), except in a case where that person still falls within the terms of paragraph (a) or (d) of the first variation or paragraph (a) or (c) of the second variation of that Condition;]
- (e) a person ceases to undertake, or engage in, qualifying remunerative work for at least 16 hours per week for the purposes of—
 - (i) regulation 9(1)(a) (disability element), [^{F8}or]
 - (ii) regulation 10(2)(d) (30 hour element), ^{F9}...
 - ^{F9}(iii)
of the Working Tax Credit Regulations;
- (f) a person ceases to engage in qualifying remunerative work for at least 30 hours per week, for the purposes of—
 - (i) regulation 10(1) (30 hour element), or
 - (ii) regulation 11(2)(c) (second adult element), in a case where the other claimant mentioned in that provision is not so engaged for at least 30 hours per week,
of the Working Tax Credit Regulations;
- (g) a couple cease to engage in qualifying remunerative work for at least 30 hours per week, for the purposes of regulation 10(2)(c) (30 hour element) of the Working Tax Credit Regulations;
- (h) a person ceases to be treated as responsible for a child or qualifying young person, for the purposes of child tax credit or of the Working Tax Credit Regulations;
- (i) in a case where a person has given advance notification under regulation 27(2B) that a child is expected to become a qualifying young person, the child does not become a qualifying young person for the purposes of Part 1 of the Act;
- (j) a person ceases to be a qualifying young person for the purposes of Part 1 of the Act, other than by attaining the age of twenty; or
- (k) a child or qualifying young person dies];
- [^{F10}(l) one or both members of a couple who satisfy paragraph (a) of the third variation of the Second Condition in regulation 4(1) of the Working Tax Credit Regulations (read with regulations 4(3) to (5) and 5 to 8) and are engaged in qualifying remunerative work cease to meet the condition that one member of the couple works not less than 16 hours per week and the aggregate number of hours for which the couple are engaged in qualifying remunerative work is not less than 24 hours per week, except in a case where the person

or their partner still falls within the terms of paragraph (b), (c) or (d) of the third variation of that Condition]

(3) The time prescribed by this paragraph is the period of [^{F11}one] month beginning on the date on which the change of circumstances occurs or [^{F12}(except in the case of paragraph (2)(j))], if later, the period of [^{F11}one] month beginning on [^{F13}the date on which the person first becomes aware of the change in circumstances].

^{F14}(4)

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)**
- F4** Words in reg. 21(1A) substituted (1.11.2006) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2006 (S.I. 2006/2689), regs. 1(1), **3**
- F5** Reg. 21(2) substituted (1.11.2006) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2006 (S.I. 2006/2689), regs. 1(1), **4**
- F6** Words in reg. 21(2)(c)(i) inserted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(3), **5(3)(a)**
- F7** Reg. 21(2)(d) substituted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(3), **5(3)(b)**
- F8** Word in reg. 21(2)(e)(i) inserted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(3), **5(3)(c)**
- F9** Reg. 21(2)(e)(iii) and word omitted (6.4.2012) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(3), **5(3)(d)**
- F10** Reg. 21(2)(l) inserted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(3), **5(3)(e)**
- F11** Word in reg. 21(3) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2006 (S.I. 2006/2689), regs. 1(1), **6**
- F12** Words in reg. 21(3) inserted (1.11.2006) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2006 (S.I. 2006/2689), regs. 1(1), **5(a)**
- F13** Words in reg. 21(3) substituted (1.11.2006) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2006 (S.I. 2006/2689), regs. 1(1), **5(b)**
- F14** Reg. 21(4) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **6(4)**

Modifications etc. (not altering text)

- C1** Reg. 21(1A) modified (E.W.S.) (29.4.2013) by The Universal Credit (Transitional Provisions) Regulations 2013 (S.I. 2013/386), regs. 1(2), 17, **Sch. para. 40**

Coronavirus – date of notification – cases where change of circumstances which may decrease the rate at which a person is, or persons are, entitled to a tax credit or mean that entitlement to that tax credit ceases

^{F15}**21A.**

Textual Amendments

- F15** Reg. 21A omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **6(5)**

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 [^{F16}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 [^{F17}a relevant authority at an appropriate office].

Textual Amendments

- F16** 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)**
- F17** 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 ^{F18}...couple by whom the claim for a tax credit was made.

Textual Amendments

- F18** Words in reg. 23(2) omitted (5.12.2005) by virtue of [The Civil Partnership Act 2004 \(Tax Credits, etc.\) \(Consequential Amendments\) Order 2005 \(S.I. 2005/2919\)](#), arts. 1, **5(5)**

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 [^{F19}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 [^{F20}a relevant authority at an appropriate office].

Textual Amendments

- F19** 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)**
- F20** 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 [^{F21}a relevant authority at an appropriate office] of a change of circumstances which has occurred other than in the circumstances prescribed by [^{F22}regulations] 26(2) [^{F23}and 26A(2)].

- (3) The date specified by this paragraph is—
 - (a) the date falling [^{F24}one month] before the notification date; or
 - (b) if later, the date of the change of circumstances.

^{F25}(4)

Textual Amendments

- F21** 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)**
- F22** Word in reg. 25(2) substituted (6.4.2009) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/697\)](#), regs. 1(c), **17(a)**
- F23** Words in reg. 25(2) added (6.4.2009) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/697\)](#), regs. 1(c), **17(b)**
- F24** Words in reg. 25(3)(a) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(3), **5(4)(a)**
- F25** Reg. 25(4) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **6(6)**

Coronavirus – date of notification – cases where change of circumstances may increase the maximum rate

^{F26}**25A.**

Textual Amendments

- F26** Reg. 25A omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **6(7)**

[^{F27} Date of notification—disability element and severe disability element of working tax credit

26.—(1) In the circumstances prescribed by paragraph (2), the notification of a change in circumstances is to be treated as having been given on the date prescribed by paragraph (3).

- (2) The circumstances prescribed by this paragraph are where—
 - (a) a notification is given of a change of circumstances in respect of a claim to working tax credit, which results in the Board making an award of the disability element or the severe disability element of working tax credit (or both of them) in favour of a person or persons; and
 - (b) the notification date is within [^{F28}one month] of the date that a claim for any of the benefits referred to in regulation 9(2) to (8) or 17(2) of the Working Tax Credit Regulations is determined in favour of those persons (or one of them).
- (3) The date prescribed by this paragraph is the latest of the following:
 - (a) the first date in respect of which the benefit claimed was payable;
 - (b) the date falling [^{F29}one month] before the claim for the benefit was made;
 - (c) the date the claim for working tax credit was made (or treated as made under [^{F30}regulations 7 and 7A]);
 - (d) (for the purposes of the disability element only), the first date that the person or persons satisfied the conditions of entitlement for the disability element.]

^{F31}(4)

Textual Amendments	
F27	Reg. 26 substituted (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697) , regs. 1(c), 18
F28	Words in reg. 26(2)(b) substituted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848) , regs. 1(3), 5(4)(b)
F29	Words in reg. 26(3)(b) substituted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848) , regs. 1(3), 5(4)(c)
F30	Words in reg. 26(3)(c) substituted (6.4.2015) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2015 (S.I. 2015/669) , regs. 1, 4
F31	Reg. 26(4) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555) , regs. 1, 6(8)

[^{F32}[^{F33} Date of notification - disability element where child is disabled or severely disabled]

26A.—(1) In the circumstances prescribed by paragraph (2), the notification of a change in circumstances is to be treated as having been given on the date prescribed by paragraph (3).

- (2) The circumstances prescribed by this paragraph are where—
 - (a) a notification is given of a change of circumstances in respect of a claim to child tax credit which results in the Board making an award of the disability element [^{F34}of that tax credit in favour of a person or persons, in respect of a child where that child is disabled or severely disabled;] and
 - (b) the notification date is within [^{F35}one month] of the date that a claim for a [^{F36}disability benefit][^{F37}or personal independence payment][^{F38}or armed forces independence payment] in respect of the child is determined in favour of those persons (or one of them).

- (3) The date prescribed by this paragraph is the latest of the following:
 - (a) the first date in respect of which the [^{F39}disability benefit][^{F37} or personal independence payment][^{F38} or armed forces independence payment] was payable;
 - (b) the date falling [^{F40}one month] before the claim for the [^{F39}disability benefit][^{F37} or personal independence payment][^{F38} or armed forces independence payment] was made;
 - (c) the date the claim for child tax credit was made (or treated as made under [^{F41}regulations 7 and 7A]).

[^{F42}(4) In this regulation “disability benefit” means a disability living allowance under section 71 of the Social Security Contributions and Benefits Act 1992 or disability assistance under section 31 of the Social Security (Scotland) Act 2018.]

^{F43}(5)]

Textual Amendments	
F32	Reg. 26A substituted (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697) , regs. 1(c), 19
F33	Reg. 26A title substituted (6.4.2020) by The Tax Credits, Child Benefit, Guardians Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297) , regs. 1, 5(2)(d)
F34	Words in reg. 26A(2)(a) substituted (6.4.2020) by The Tax Credits, Child Benefit, Guardians Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297) , regs. 1, 5(2)(a)(i)
F35	Words in reg. 26A(2)(b) substituted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848) , regs. 1(3), 5(4)(d)
F36	Words in reg. 26A(2)(b) substituted (6.4.2020) by The Tax Credits, Child Benefit, Guardians Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297) , regs. 1, 5(2)(a)(ii)
F37	Words in reg. 26A inserted (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388) , reg. 2, Sch. para. 31(3)
F38	Words in reg. 26A inserted (8.4.2013) by The Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order 2013 (S.I. 2013/591) , art. 2(2), Sch. para. 27(3)
F39	Words in reg. 26A(3) substituted (6.4.2020) by The Tax Credits, Child Benefit, Guardians Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297) , regs. 1, 5(2)(b)
F40	Words in reg. 26A(3)(b) substituted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848) , regs. 1(3), 5(4)(e)
F41	Words in reg. 26A(3)(c) substituted (6.4.2015) by The Tax Credits (Claims and Notifications) (Amendment) Regulations 2015 (S.I. 2015/669) , regs. 1, 4
F42	Reg. 26A(4) inserted (6.4.2020) by The Tax Credits, Child Benefit, Guardians Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/297) , regs. 1, 5(2)(c)
F43	Reg. 26A(5) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555) , regs. 1, 6(9)

Coronavirus – date of notification of disability

^{F44}**26B.**

Textual Amendments

- F44** Reg. 26B omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **6(10)**

Advance notification

27.—(1) In [^{F45}any] of the circumstances prescribed by paragraphs (2) [^{F46}to] (3) a notification of a change of circumstances may be given for a period after the date on which it is given.

(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.

[^{F47}(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.]

[^{F48}(2B) The circumstances prescribed by this paragraph are those where a child is expected to become a qualifying young person for the purposes of Part 1 of the Act.]

(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.

[^{F49}(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

- F45** 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)**
- F46** Word in reg. 27(1) substituted (1.11.2006) by [The Tax Credits \(Claims and Notifications\) \(Amendment\) Regulations 2006 \(S.I. 2006/2689\)](#), regs. 1(1), **7(a)**

- F47** 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)**
- F48** Reg. 27(2B) inserted (1.11.2006) by [The Tax Credits \(Claims and Notifications\) \(Amendment\) Regulations 2006 \(S.I. 2006/2689\)](#), regs. 1(1), **7(b)**
- F49** 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)**

Modifications etc. (not altering text)

- C2** Reg. 27(1)(2) modified (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), regs. 1(2), 17, **Sch. para. 41(a)(b)**

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.

Changes to legislation:

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