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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**

**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 <sup>F1</sup>...couple by whom the claim for a tax credit was made.

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**Textual Amendments**

**F1** 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)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 23.