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STATUTORY INSTRUMENTS

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**2004 No. 1241**

**TAX CREDITS**

**The Tax Credits (Miscellaneous  
Amendments No. 2) Regulations 2004**

<i>Made</i>	- - - -	<i>29th April 2004</i>
<i>Laid before Parliament</i>		<i>30th April 2004</i>
<i>Coming into force</i>	- -	<i>1st May 2004</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 6(3) and (4), 22(1), 24(2), (3) (7) and (8), 65(1) and (2) and 67 of the Tax Credits Act 2002<sup>(1)</sup>, make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Tax Credits (Miscellaneous Amendments No. 2) Regulations 2004 and shall come into force on 1st May 2004.

**Amendment of the Tax Credits (Claims and Notifications) Regulations 2002**

2. Amend the Tax Credits (Claims and Notifications) Regulations 2002<sup>(2)</sup> as follows.
3. In regulation 21(2)(a) after “3(4)” insert “or 3(7)”.
4. In Part 4 (notices to provide information and evidence), before regulation 30 insert—

**“Form in which evidence of birth or adoption to be provided**

**29A.** If the Board require the person, or either or both of the persons, by whom a claim is made to provide a certificate of a child’s birth or adoption, the certificate so produced must be either an original certificate or a copy authenticated in such manner as would render it admissible in proceedings in any court in the jurisdiction in which the copy was made.”

**Amendment of the Tax Credits (Payments by the Board) Regulations 2002**

5. In regulation 3 of the Tax Credits (Payments by the Board) Regulations 2002<sup>(3)</sup>—

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(1) 2002 c. 21.

(2) S.I. 2002/2014: the relevant amending instrument is S.I. 2003/723.

(3) S.I. 2002/2173:

- (a) in paragraph (3) for the words from “prescribed by this paragraph is— ” to the end of the paragraph substitute—  
“prescribed by this paragraph is—
- (a) where the married or unmarried couple are for the time being resident at the same address—
    - (i) the member who is identified by both members of the married couple or unmarried couple as the main carer;
    - (ii) in default of a member being so identified, the member who appears to the Board to be the main carer; and
  - (b) where—
    - (i) the members of the married or unmarried couple are for the time being resident at different addresses, or
    - (ii) one member of the married couple or unmarried couple is temporarily absent from the address at which they live together,the member who appears to the Board to be the main carer.
- Here “main carer” means the member of the married couple or unmarried couple who is the main carer for the children and qualifying young persons for whom either or both of the members is or are responsible.”;
- (b) in paragraph (6) after “the other member shall” insert “, except where the notice appears to the Board to be unreasonable.”.

29th April 2004

*Ann Chant*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Tax Credits (Claims and Notifications) Regulations 2002 (S.I.2002/2014: “the Claims and Notifications Regulations”) and the Tax Credits (Payments by the Board) Regulations 2002 (S.I. 2002/2173: “the Payments by the Board Regulations”).

Regulation 1 provides for the citation and commencement of these Regulations.

Regulation 2 introduces the amendments to the Claims and Notifications Regulations.

Regulation 3 amends regulation 21 of the Claims and Notifications Regulations, adding additional circumstances in which a claimant is required to notify the Board about a change in his entitlement to a tax credit.

Regulation 4 inserts a new regulation 29A into Part 4 of the Claims and Notifications Regulations specifying the form of a certificate of birth or adoption to be provided to the Board in response to a notice under section 14(2)(a), 15(2)(a) or 16(3)(a) of the Tax Credits Act 2002 (c. 21).

Regulation 5 amends regulation 3 of the Payments by the Board Regulations. As amended this provides that, where the members of a married or unmarried couple are for the time being resident at the same address, the tax credit shall be paid to the member of the couple whom they jointly identify. In default of such a member being identified, the tax credit is payable to the member appearing to the Board to be the main carer. It further provides that in a case where the members of a couple are living at different addresses, the member to whom the tax credit is payable is the member appearing to the Board to be the main carer.

These Regulations do not impose new costs on business.