
STATUTORY INSTRUMENTS

2010 No. 2914

**The Tax Credits (Miscellaneous
Amendments) (No. 3) Regulations 2010**

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

15. After regulation 12(7) insert—

“(8) In this regulation—

- (a) “relevant notification” means a written notification to a person or persons by whom a claim for tax credit was made which—
 - (i) is given by the Board at least 35 days before the Board gives notice under section 17 of the Act to the person or persons;
 - (ii) states the date on which it is given;
 - (iii) advises that the Board intends to give such a notice to the person or persons; and
 - (iv) advises that this regulation will not have effect to treat the person or persons as making a claim for tax credit for the tax year following that to which the notice relates unless a relevant request is made;
- (b) “relevant request” means a request made to the Board by a person or persons to whom a relevant notification is given that—
 - (i) is made in response to the relevant notification within 30 days of the date on which it is given; and
 - (ii) requests that the person or persons will be treated by virtue of this regulation as making a claim for tax credit for the tax year following that to which the notice relates;
- (c) “specified date” means the date specified for the purposes of section 17(2) and (4) of the Act or, where different dates are specified, the later of them.”.