

---

STATUTORY INSTRUMENTS

---

**2010 No. 751**

**The Tax Credits (Miscellaneous Amendments) Regulations 2010**

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

**10.**—(1) The Tax Credits (Payments by the Commissioners) Regulations 2002<sup>(1)</sup> are amended as follows.

(2) In regulation 11(1) (postponement of payment) for “paragraphs (2) and (3)” substitute “paragraphs (2), (2A), (3) and (3A)”.

(3) After regulation 11(2) insert—

“(2A) The circumstances specified in this paragraph are where—

- (a) a notice in writing has been given by the Commissioners to a person to notify a bank account or other account to which the Commissioners may make payment of a tax credit or element to which the person is entitled;
- (b) a period of eight weeks has elapsed since the day on which the Commissioners gave their notice; and
- (c) no bank account or other account has been notified to the Commissioners pursuant to their notice.”

(4) After regulation 11(3) insert—

“(3A) The circumstances specified in this paragraph are where—

- (a) a notice under section 16(3) of the Tax Credits Act 2002 has been issued to the person, or either or both of the persons, to whom the tax credit or element was awarded, and
- (b) such person or persons have not provided the information or evidence requested in that notice by the date specified in such notice”.

(5) After regulation 11(6) insert—

“(7) The postponement of payment pursuant to the circumstances specified in paragraph (2A) shall cease at the earlier of the time when—

- (a) a bank account or other account is notified to the Commissioners; or
- (b) the entitlement to the tax credit or element ceases in accordance with regulation 14.”.

(6) For regulation 14(1) substitute—

“(1) Subject to paragraph (3), where—

- (a) payment of a tax credit or element is postponed pursuant to the circumstances specified in regulation 11(2A), and
- (b) before the relevant time determined in accordance with this regulation, no bank account or other account is notified to the Commissioners by the person to whom

---

(1) [S.I. 2002/2173](#), amended by [S.I. 2005/2200](#); there are other amending instruments but none is relevant.

a tax credit or element would have been paid if payment of it had not been postponed,

that person shall cease to be entitled to the tax credit or element for the remainder of the period of the award<sup>(2)</sup> beginning on the day from which the Commissioners decide to postpone payment.”.

(7) Omit regulation 14(2) and (4).

(8) Before regulation 14(5) insert—

“(4A) Subject to paragraphs (4C) and (4E), the relevant time is the earlier of—

- (a) three months after the time when the Commissioners decide to postpone payment of a tax credit or element; or
- (b) immediately after the end of the relevant tax year<sup>(3)</sup>.

(4B) This paragraph applies where, before the time determined in accordance with paragraph (4A), the person entitled to payment of the tax credit or element—

- (a) requests from the Commissioners authority to open an account for which such authority is required; and
- (b) provides sufficient information from which the Commissioners can give that authority.

(4C) Subject to paragraph (4E), where paragraph (4B) applies, the relevant time is the later of—

- (a) the time determined in accordance with paragraph (4A); and
- (b) the expiry of the period of 3 weeks from the day on which the Commissioners give their authority following a request described in paragraph (4B)(a).

(4D) This paragraph applies where a person to whom a notice described in regulation 11(2A)(a) has been given has a reasonable excuse—

- (a) for not being able to take all necessary steps to obtain a bank account or other account before a time determined in accordance with paragraphs (4A) or (4C), or
- (b) for not being able to notify to the Commissioners the bank account or other account before a time determined in accordance with paragraphs (4A) or (4C).

(4E) Where paragraph (4D) applies, the relevant time is the later of—

- (a) the time determined in accordance with paragraph (4A);
- (b) where paragraph (4B) applies, the time determined in accordance with paragraph (4C); and
- (c) the date by which the account can reasonably be expected to be notified to the Commissioners.”.

---

(2) Regulation 2 of S.I. 2002/2173 defines “period of award”.

(3) Regulation 2 of S.I. 2002/2173 defines “the relevant tax year”.