



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

General

4 Claims: supplementary

(1) Regulations may—

- (a) require a claim for a tax credit to be made in a prescribed manner and within a prescribed time,
- (b) provide for a claim for a tax credit made in prescribed circumstances to be treated as having been made on a prescribed date earlier or later than that on which it is made,
- (c) provide that, in prescribed circumstances, a claim for a tax credit may be made for a period wholly or partly after the date on which it is made,
- (d) provide that, in prescribed circumstances, an award on a claim for a tax credit may be made subject to the condition that the requirements for entitlement are satisfied at a prescribed time,
- (e) provide for a claim for a tax credit to be made or proceeded with in the name of a person who has died,
- (f) provide that, in prescribed circumstances, one person may act for another in making a claim for a tax credit,
- (g) provide that, in prescribed circumstances, a claim for a tax credit made by one member of a [^{F1}couple] is to be treated as also made by the other member of [^{F2}the couple], and
- (h) provide that a claim for a tax credit is to be treated as made by a person or persons in such other circumstances as may be prescribed.

(2) The Board may supply to a person who has made a claim for a tax credit (whether or not jointly with another)—

Status: Point in time view as at 10/01/2018.

Changes to legislation: Tax Credits Act 2002, Section 4 is up to date with all changes known to be in force on or before 18 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) any information relating to the claim, to an award made on the claim or to any change of circumstances relevant to the claim or such an award,
- (b) any communication made or received relating to such an award or any such change of circumstances, and
- (c) any other information which is relevant to any entitlement to tax credits pursuant to the claim or any such change of circumstances or which appeared to be so relevant at the time the information was supplied.

Textual Amendments

- F1** Word in s. 4(1)(g) substituted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 145](#); [S.I. 2005/3175](#), art. 2(1), Sch. 1
- F2** Words in s. 4(1)(g) substituted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 146](#); [S.I. 2005/3175](#), art. 2(1), Sch. 1

Modifications etc. (not altering text)

- C1** [S. 4](#) functions made exercisable concurrently (10.1.2018) by [The Transfer of Functions \(International Development\) Order 2017 \(S.I. 2017/1283\)](#), arts. 1(2), [2\(b\)](#) (with art. 3)

Commencement Information

- I1** [S. 4](#) wholly in force; [s. 4](#) not in force at Royal Assent, see [s. 61](#); [s. 4\(1\)](#) in force at 9.7.2002 and [s. 4\(2\)](#) in force at 1.8. 2002 by [S.I. 2002/1727](#), [art. 2](#)

Status:

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