
STATUTORY INSTRUMENTS

1999 No. 2572

**The Tax Credits (Claims and Payments)
(Amendment) Regulations 1999**

Amendments to the principal Regulations

4. In regulation 4—

(a) for paragraph (2) there shall be substituted the following paragraphs—

“(2) In the case of a claim for working families' tax credit, where a married or unmarried couple is included in the family, the claim shall be made by whichever partner they agree should so claim.

(2A) Where, in a case to which paragraph (2) applies, the partners are unable to agree which of them should make the claim, the Board may in their discretion determine that the claim shall be made by the partner who, on the information available to the Board at the time of their determination, is in their opinion mainly caring for the children.”;

(b) in paragraph (3A)(1) for the words “section 20(6A) of the Social Security Act 1986” there shall be substituted the words “section 129(1) of the Social Security Contributions and Benefits Act 1992”(2);

(c) after paragraph (8) there shall be inserted the following paragraph—

“(8A) Where—

- (a) the Board determine under paragraph (2A) that a claim for working families' tax credit shall be made by the partner who in their opinion is mainly caring for the children,
- (b) a claim for working families' tax credit is made by that partner on the form approved for the time being, and
- (c) the claim is not completed in accordance with the instructions on the form by reason only that, in consequence of the other partner not agreeing which of them should make the claim, it has not been signed by the other partner,

the Board may in their discretion treat that claim as completed in accordance with the instructions on the form for the purposes of paragraph (8), notwithstanding that it has not been signed by the other partner in accordance with those instructions.”

(1) Paragraph (3A) was inserted by regulation 3 of S.I.1991/2741.
(2) 1992 c. 7.