

2001 No. 567

**SOCIAL SECURITY
TAXES**

**The Tax Credits (Claims and Payments) (Amendment)
Regulations 2001**

<i>Made - - - -</i>	<i>26th February 2001</i>
<i>Laid before Parliament</i>	<i>27th February 2001</i>
<i>Coming into force -</i>	<i>10th April 2001</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 5(1)(b) and (k) and (2)(c) and (d) and 189(1), (4) and (5) of the Social Security Administration Act 1992(a), and section 2(1)(c) of, and paragraphs 7(b) and 20(c) of Schedule 2 to, the Tax Credits Act 1999, hereby make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Claims and Payments) (Amendment) Regulations 2001 and shall come into force on 10th April 2001.

(2) These Regulations have effect with respect only to working families' tax credit and disabled person's tax credit.

Amendments to the Social Security (Claims and Payments) Regulations 1987

2. Amend the Social Security (Claims and Payments) Regulations 1987(b) as follows.

Date of claim

3. In regulation 6—

(a) in paragraph (1)(aa)(c) omit “working families' tax credit” and “disabled person's tax credit”;

(b) after paragraph (1A)(d) insert—

“(1B) Subject to paragraph (1C), in the case of a claim for working families' tax credit or disabled person's tax credit which meets the requirements of regulation 4(1) and which is received in an appropriate office within one month of first notification in accordance with regulation 4(5)—

(a) where the claimant is entitled to that credit on the date on which that notification

(a) 1992 c. 5. Section 5(2)(c) and (d) was amended by paragraphs 1 and 3(a) of Schedule 1 to the Tax Credits Act 1999 (c. 10). Section 189(1), (4) and (5) was amended by paragraph 109(a), (c) and (d) of Schedule 7, and Schedule 8, to the Social Security Act 1998 (c. 14), and section 189(1) was amended further by paragraph 57(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(b) S.I. 1987/1968.

(c) Inserted by regulation 3(2) of S.I. 1997/793 and amended by regulations 24 and 25 of, and Parts V and VI of the Schedule to, S.I. 1999/2572.

(d) Inserted by regulation 3(3) of S.I. 1997/793.

is received (“the notification date”) and the first day of the period in respect of which that claim is made is on or before the notification date, the date on which a claim is made shall be the notification date; or

- (b) where the claimant is not entitled to that credit on the notification date but becomes so entitled before the date on which the claim is received, the date on which a claim is made shall be—
- (i) the date on which the claimant becomes so entitled, or
 - (ii) if later, the first day of the period in respect of which the claim is made provided that it is not later than the date on which the claim is received.

(1C) Paragraph (1B) shall not apply in the case of a claim which is received in an appropriate office—

- (a) in the case of working families’ tax credit, within the period specified opposite that credit at paragraphs (a) or (aa) in column (2) of Schedule 4(a); or
- (b) in the case of disabled person’s tax credit, within the period specified opposite that credit in paragraphs (a) or (b) in column (2) of Schedule 4.”.

Time for claiming benefit

4. In regulation 19(7) in each of sub-paragraphs (e), (h) and (ha)(b) for “regulation 6(2) and (3)” substitute “paragraphs (2) and (3), or paragraphs (5) and (6), of regulation 6(c)”.

*Tim Flesher
Dave Hartnett*

26th February 2001

Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Claims and Payments) Regulations 1987 (S.I. 1987/1968) (“the principal Regulations”) with respect only to working families’ tax credit and disabled person’s tax credit.

Regulation 1 provides for citation, commencement and effect, and regulation 2 introduces the amendments.

Regulation 3 amends regulation 6 of the principal Regulations (date of claim) so as to provide for the date on which certain claims for working families’ tax credit or disabled person’s tax credit are treated as being made.

Regulation 4 amends regulation 19 of the principal Regulations (time for claiming benefit) in consequence of recent amendments to the Income Support (General) Regulations 1987 (S.I. 1987/1967) by extending the circumstances in which claims for working families’ tax credit and disabled person’s tax credit may be backdated.

(a) Schedule 4 was relevantly amended by regulation 26 of S.I. 1991/2741 and regulations 24 and 25 of, and Parts V and VI of the Schedule to, S.I. 1999/2572.

(b) Sub-paragraph (e) was substituted, and sub-paragraphs (h) and (ha) were substituted for sub-paragraph (h), by regulation 10 of S.I. 2000/2978.

(c) The reference is to regulation 6 of the Income Support (General) Regulations 1987 (S.I. 1987/1967). Paragraphs (2) and (3) of that regulation were added by regulation 2(3) of S.I. 1999/2556 and paragraphs (5) and (6) of that regulation were added by regulation 4 of S.I. 2001/488.

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