
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under provisions of the Tax Credits Act 2002 (c.21) (“the Act”). They provide for the way in which claims for a tax credit are to be made and processed.

Part 1 contains general provisions.

Regulation 1 provides for citation, commencement and effect, and regulation 2 for interpretation. Regulation 3 provides for the use of electronic communications to make claims or to give notices or notifications.

Part 2 relates to claims.

Regulation 4 provides for interpretation.

Regulation 5 provides for the manner in which claims are to be made.

Regulation 6 provides for the amendment of claims.

Regulation 7 provides for a standard rule for a claim to be “backdated” by up to 3 months (where the person or persons by whom the claim is made would then have been entitled to tax credit if an earlier claim had been made).

Regulation 8 provides for the date of a claim for working tax credit including the disability element of that tax credit.

Regulation 9 provides for claims to be made before the beginning of the tax year to which they relate.

Regulation 10 provides for claims for working tax credit to be made in advance in certain circumstances.

Regulation 11 provides for circumstances in which claims to be treated as made where notices containing provision under section 17(2)(a), (4)(a) or (6)(a) of the Act have been given.

Regulation 12 provides for circumstances in which claims to be treated as made where notices containing provision under section 17(2)(b), (4)(b) or (6)(b) of the Act have been given.

Regulation 13 provides for circumstances in which claims made by one member of a couple are to be treated as made by the other member of the couple.

Regulation 14 provides for circumstances in which claims made before 6th April 2003 can be made subject to the condition that the requirements for entitlement are satisfied on that date.

Regulation 15 provides as to how a claim is to proceed after the person or persons die after making it.

Regulation 16 provides as to how a joint claim may be made where one of the members of a couple dies before making it.

Regulations 17 and 18 provide for circumstances where one person may act for another in making a claim.

Part 3 relates to notifications of changes of circumstances.

Regulation 19 provides for interpretation.

Regulation 20 provides that increases of the maximum rate of entitlement to a tax credit as a result of changes of circumstances are to be dependent on notification.

Regulation 21 requires notification of changes of circumstances which may decrease the rate at which a person or persons is or are entitled to tax credit or mean that entitlement ceases.

Regulation 22 provides for the manner in which notifications are to be given.

Regulation 23 provides for the person by whom notifications may be, or are to be, given.

Regulation 24 provides for the amendment of notifications.

Regulation 25 provides for the date of notification in cases where the change of circumstances may increase the maximum rate of entitlement to a tax credit.

Regulation 26 provides for the date of notification in cases where the disability element, or the severe disability element, of working tax credit is claimed.

Changes to legislation: There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002. (See end of Document for details)

Regulation 27 provides for advance notification.

Regulations 28 and 29 provide for circumstances where one person may act for another in giving a notification.

Part 4 relates to notices to provide information or evidence.

Regulation 30 relates to the provision of information or evidence by employers.

Regulation 31 relates to the provision of information or evidence by persons by whom child care is provided.

Regulation 32 makes provision as to the dates to be specified in notices under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act.

Part 5 relates to final decisions.

Regulation 33 makes provision as to the dates to be specified in notices under section 17 of the Act.

Regulation 34 provides for the manner and form in which a declaration or statement in response to a notice under section 17 of the Act is to be made.

Regulations 35 and 36 provide for circumstances where one person may act for another in response to a notice under section 17 of the Act.

Changes to legislation:

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