
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 4

NOTICES TO PROVIDE INFORMATION OR EVIDENCE

Employers

30.—(1) For the purposes of sections 14(2)(b), 15(2)(b), 16(3)(b) and 19(2)(b) of the Act the persons specified in paragraph (2) are prescribed, and, in relation to those persons, the information or evidence specified in paragraph (4) is prescribed.

(2) The persons specified in this paragraph are—

- (a) any person named by a person or either of the persons by whom a claim for a tax credit is made as his employer or the employer of either of them; and
- (b) any person whom the Board have reasonable grounds for believing to be an employer of a person or either of the persons by whom such a claim is made.

(3) “Employer” has the meaning given by section 25(5) of the Act.

(4) The information or evidence specified in this paragraph is information or evidence, including any documents or certificates, which relates to—

- (a) the claim for the tax credit in question;
- (b) the award of the tax credit in question; or
- (c) any question arising out of, or under, that claim or award.

Persons by whom child care is provided

31.—(1) For the purposes of sections 14(2)(b), 15(2)(b), 16(3)(b) and 19(2)(b) of the Act the persons specified in paragraph (2) are prescribed, and, in relation to those persons, the information or evidence specified in paragraph (3) is prescribed.

(2) The persons specified in this paragraph are—

- (a) any person named by a person or persons by whom a claim for the child care element of working tax credit is made as being, in relation to him or either of them, a person by whom child care is provided; and
- (b) any person whom the Board have reasonable grounds for believing to be, in relation to a person or persons by whom such a claim is made, a person by whom child care is provided.

(3) The information or evidence specified in this paragraph is information or evidence, including any documents or certificates, which relates to—

- (a) the claim for the tax credit in question;
- (b) the award of the tax credit in question; or
- (c) any question arising out of, or under, that claim or award.

(4) “Child care” has the meaning given by regulation 14(2) of the Working Tax Credit Regulations(1).

Dates to be specified in notices under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act

32. In a notice under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act, the date which may be specified shall not be less than 30 days after the date of the notice.

(1) S.I. 2002/2005.