

## STATUTORY INSTRUMENTS

# 2002 No. 2014

## The Tax Credits (Claims and Notifications) Regulations 2002

### PART 5

#### FINAL DECISIONS

##### Dates to be specified in notices under section 17 of the Act

[<sup>F1</sup>33. In a notice under section 17 of the Act—

- (a) the date which may be specified for the purposes of subsection (2) or subsection (4) shall be not later than [<sup>F2</sup>31st July] following the end of the tax year to which the notice relates, or 30 days after the date on which the notice is given, if later; and
- (b) the date which may be specified for the purposes of subsection (8) shall be not later than 31st January following the end of the tax year to which the notice relates, or 30 days after the date on which the notice is given, if later.]

##### Textual Amendments

- F1** Regs. 33, 34 substituted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **3(5)**
- F2** Words in reg. 33(a) substituted (6.4.2007) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/824\)](#), regs. 1, **14(3)**

##### Modifications etc. (not altering text)

- C1** Reg. 33(a)(b) modified (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), regs. 1(2), 17, **Sch. para. 42(a)(b)**

##### [<sup>F1</sup>Manner in which declaration or statement in response to a notice under section 17 of the Act to be made

**34.**—(1) This regulation prescribes the manner in which a declaration or statement in response to a notice under section 17 of the Act must be made.

(2) A declaration or statement must be made—

- (a) in writing in a form approved by the Board for that purpose;
- (b) orally to an officer of the Board; or
- (c) in such other manner as the Board may accept as sufficient in the circumstances of any particular case.

(3) In a case falling within paragraph (2)(b) one of two joint claimants may act for both of them in response to a notice under section 17 if, at the time the declaration or statement is made, a joint claim could be made by both of them.]

### Textual Amendments

- F1** Regs. 33, 34 substituted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **3(5)**

### **Circumstances where one person may act for another in response to a notice under section 17 of the Act—receivers etc.**

**35.**—(1) In the circumstances prescribed by paragraph (2) any receiver or other person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in response to a notice under section 17 of the Act.

- (2) The circumstances prescribed by this paragraph are where—
- (a) a person is unable for the time being to act in response to a notice under section 17 of the Act; and
  - (b) there are any of the following—
    - (i) a receiver appointed by the Court of Protection with power to proceed with a claim for a tax credit on behalf of the person;
    - (ii) in Scotland, a tutor, curator or other guardian acting or appointed in terms of law who is administering the estate of the person; and
    - (iii) in Northern Ireland, a controller appointed by the High Court, with power to proceed with a claim for a tax credit and proceed with the claim on behalf of the person.

### **Circumstances where one person may act for another in response to a notice under section 17 of the Act**

**36.**—(1) In the circumstances prescribed by paragraph (2) any person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in response to a notice under section 17 of the Act.

- (2) The circumstances prescribed by this paragraph are where—
- (a) a person is unable for the time being to act in response to a notice under section 17 of the Act; and
  - (b) in relation to that person, there is a person appointed under—
    - (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987;
    - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987; or
    - (iii) regulation 18(3).

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, PART 5.