

2002 No. 2014

TAX CREDITS

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

Made - - - - - *31st July 2002*
Laid before Parliament *31st July 2002*
Coming into force - - *12th August 2002*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 4(1), 6, 14(2), 15(2), 16(3), 17(10), 19(2), 22(1)(b) and (2), 65(1), (2) and (7) and 67 of the Tax Credits Act 2002^(a), hereby make the following Regulations:

PART 1

GENERAL

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Credits (Claims and Notifications) Regulations 2002 and shall come into force on 12th August 2002.

(2) These Regulations have effect in relation to claims for a tax credit for periods of award beginning on or after 6th April 2003.

Interpretation

2. In these Regulations—

“the Act” means the Tax Credits Act 2002;

“appropriate office” means an office of—

(a) the Board,

(b) the Department for Work and Pensions, or

(c) the Department for Social Development in Northern Ireland;

“the Board” means the Commissioners of Inland Revenue;

“disability element” shall be construed in accordance with section 11(4) of the Act;

“joint claim” has the meaning given by section 3(8) of the Act;

“married couple” has the meaning given by section 3(5) of the Act;

“severe disability element” has the meaning in regulation 17 of the Working Tax Credit Regulations^(b);

“single claim” has the meaning given by section 3(8) of the Act;

(a) 2002 c. 21. Section 67 is cited because of the meaning it ascribes to the word prescribed.

(b) S.I. 2002/2005.

“tax year” means a period beginning on 6th April in one year and ending with 5th April in the next;

“unmarried couple” has the meaning given by section 3(6) of the Act;

“the Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002.

Use of electronic communications to make claims or to give notices or notifications

3.—(1) In these Regulations “writing” includes writing produced by electronic communications that are approved by directions issued by or on behalf of the Board.

(2) If a claim which is required by these Regulations to be made to an appropriate office is made in writing produced by electronic communications, it shall be treated for the purposes of these Regulations as having been made to, and received by, an appropriate office on the date on which it is recorded on an official computer system.

(3) If a notice or notification which is required by these Regulations to be given to an appropriate office is given in writing produced by electronic communications, it shall be treated for the purposes of these Regulations as having been given to, and received by, an appropriate office on the date on which it is recorded on an official computer system.

(4) In this regulation—

(a) “electronic communications” has the meaning given by section 132(10) of the Finance Act 1999(a);

(b) “official computer system” means a computer system maintained by or on behalf of the Board to—

- (i) send or receive information, or
- (ii) process or store information.

PART 2

CLAIMS

Interpretation of this Part

4. In this Part (and Part 3) “the relevant date”, in relation to a claim for a tax credit, means—

(a) in cases where regulation 6 applies, the date on which the claim would be treated as being made by that regulation disregarding regulations 7 and 8;

(b) in cases where sub-paragraph (b) of regulation 11(3) applies, the date on which the claim would be treated as being made by that sub-paragraph disregarding regulations 7 and 8;

(c) in any other case, the date on which the claim is received by an appropriate office.

Manner in which claims to be made

5.—(1) This regulation prescribes the manner in which a claim for a tax credit is to be made.

(2) A claim must be made to an appropriate office—

(a) in writing on a form approved or authorised by the Board for the purpose of the claim, or

(b) in such other manner as the Board may accept as sufficient in the circumstances of any particular case.

(3) A claim must contain the information requested on the form (or such of that information as the Board may accept as sufficient in the circumstances of the particular case).

(a) 1999 c. 16.

(4) In particular, a claim must include in respect of every person by whom the claim is made—

- (a) a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
- (b) information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
- (c) an application for a national insurance number to be allocated to the person which is accompanied by information or evidence enabling such a number to be so allocated.

This paragraph is subject to paragraph (6).

(5) "National insurance number" means the national insurance number allocated within the meaning of regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(a).

(6) Paragraph (4) does not apply if the Board are satisfied that the person or persons by whom the claim was made had a reasonable excuse for making a claim which did not comply with the requirements of that paragraph.

(7) At any time after a claim has been made but before the Board have given notice of their decision under section 14(1) of the Act in relation to the claim, the person or persons by whom the claim was made may amend the claim by giving notice orally or in writing to an appropriate office.

Amended claims

6.—(1) In the circumstances prescribed by paragraph (2) a claim for a tax credit which has been amended shall be treated as having been made as amended and, subject to regulations 7 and 8, as having been made on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where a person has amended or persons have amended the claim in accordance with regulation 5(7).

(3) The date prescribed by this paragraph is the date on which the claim being amended was received by an appropriate office.

Time limit for claims (if otherwise entitled to tax credit up to three months earlier)

7.—(1) In the circumstances prescribed by paragraph (2) a claim for a tax credit received by an appropriate office shall be treated as having been made on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are those where the person or persons by whom the claim is made would (if a claim had been made) have been entitled to the tax credit either—

- (a) on the date falling 3 months before the relevant date (or on 6th April 2003, if later); or
- (b) at any later time in the period beginning on the date in sub-paragraph (a) and ending on the relevant date.

(3) The date prescribed by this paragraph is the earliest date falling within the terms of paragraph (2)(a) or (b) when the person or the persons by whom the claim is made would (if a claim had been made) have become entitled to the tax credit.

Date of claims—disability element of working tax credit

8.—(1) In the circumstances prescribed by paragraph (2) the claim referred to in sub-paragraph (f) of that paragraph shall be treated as having been made on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where—

- (a) a claim for working tax credit including the disability element ("the original claim") was made by a person or persons;
- (b) on the original claim, the decision of the Board under section 14(1) of the Act was not to make an award of the tax credit;

(a) S.I. 2001/769.

- (c) the reason for that decision was that the person or any of the persons did not satisfy paragraph (2) of regulation 9 of the Working Tax Credit Regulations^(a);
 - (d) at the relevant date in relation to the original claim, the person or any of the persons had made a claim for any of the benefits referred to in that paragraph that had not been determined;
 - (e) after that date, the claim for the benefit was determined in favour of the person by whom it was made; and
 - (f) a further claim for working tax credit including the disability element is made by the person or persons, within 3 months of the date that the claim for the benefit was determined.
- (3) The date prescribed by this paragraph is—
- (a) the first date in respect of which the benefit claimed was payable; or
 - (b) if later, the date on which the original claim was made (or treated as made under regulation 7).

Advance claims before the year begins

9.—(1) In the circumstances prescribed by paragraph (2) a claim for a tax credit may be made for a period after the relevant date.

(2) The circumstances prescribed by this paragraph are where a tax credit is claimed for a tax year by making a claim before the tax year begins.

(3) This regulation shall cease to have effect in relation to the tax year beginning on 6th April 2004 and subsequent tax years

Advance claims—working tax credit

10.—(1) In the circumstances prescribed by paragraph (2) a claim for a tax credit may be made for a period after the relevant date.

(2) The circumstances prescribed by this paragraph are where—

- (a) the tax credit in question is working tax credit; and
- (b) the case falls within sub-paragraph (b) of the First Condition in regulation 4(1) of the Working Tax Credit Regulations (person who has accepted an offer of work which is expected to commence within 7 days).

(3) In the circumstances prescribed by paragraph (2)—

- (a) an award on a claim for tax credit may be made subject to the condition that the requirements for entitlement are satisfied no later than the date prescribed by paragraph (4); and
- (b) if those requirements are satisfied no later than that date, the claim shall be treated as being made on the date on which they are satisfied.

(4) The date prescribed by this paragraph is the date falling 7 days after the relevant date.

Circumstances in which claims to be treated as made—notices containing provision under section 17(2)(a), (4)(a) or (6)(a) of the Act

11.—(1) In the circumstances prescribed by paragraph (2) a claim for a tax credit is to be treated as made.

(2) The circumstances prescribed by this paragraph are where (in the case where there has been a previous single claim) a person has or (in the case where there has been a previous joint claim) both persons have made a declaration in response to provision included in a notice under section 17 of the Act by virtue of—

- (a) subsection (2)(a) of that section;
- (b) subsection (4)(a) of that section;
- (c) subsection (6)(a) of that section; or

(a) S.I. 2002/2005.

(d) any combination of those subsections.

The declaration made shall (subject to regulation 5(3)) be treated as a claim for tax credit by that person or persons for the tax year following that to which the notice relates.

(3) The claim shall be treated as made—

(a) in a case where the declaration is made by the date specified in the notice for the purposes of subsection (2) or (4), as the case may be, of section 17 of the Act, on the 6th April preceding that date;

(b) in any other case, on the latest date on which the declaration is received by an appropriate office (subject to the application of regulation 7).

Circumstances in which claims to be treated as made—notices containing provision under section 17(2)(b), (4)(b) and (6)(b) of the Act

12.—(1) In either of the circumstances prescribed by paragraphs (2) and (4) a claim for a tax credit is to be treated as made.

(2) The circumstances prescribed by this paragraph are where a person is or persons are treated as having made a declaration in response to provision included in a notice under section 17 of the Act by virtue of—

(a) subsection (2)(b) of that section, and

(b) subsection (4)(b) of that section,

or a combination of those subsections and subsection (6)(b) of that section.

(3) The declaration referred to in paragraph (2) shall (subject to regulation 5(3)) be treated as a claim by that person or persons for tax credit for the tax year following that to which the notice relates.

(4) The circumstances prescribed by this paragraph are where a person or any of the persons has—

(a) made a statement under paragraph (b) of subsection (2) of section 17 of the Act in response to such a notice by the date specified for the purposes of that subsection, or

(b) made a statement under paragraph (b) of subsection (4) of that section in response to such a notice by the date specified for the purposes of that subsection,

or a combination of any of those subsections and subsection (6)(b) of that section.

(5) The notice referred to in paragraph (4), together with (and as corrected by) the statement or statements there referred to, shall (subject to regulation 5(3)) be treated as a claim for tax credit by that person or persons for the tax year following that to which the notice relates.

(6) The claim shall be treated as made on the 6th April preceding the dates specified in the notice for the purposes of subsections (2) or (4) of section 17 of the Act.

(7) Paragraph (5) shall not apply—

(a) in the case where there has been a previous single claim (to which the notice relates), the person by whom it was made could no longer make a single claim; or

(b) in the case where there has been a previous joint claim (to which the notice relates), the persons by whom it was made could no longer jointly make a joint claim.

Circumstances in which claims made by one member of a couple to be treated as also made by the other member of the couple

13.—(1) In the circumstances prescribed by paragraph (2) a claim for a tax credit made by one member of a married couple or an unmarried couple is to be treated as also made by the other member of the married couple or unmarried couple.

(2) The circumstances prescribed by this paragraph are those where one member of a married couple or an unmarried couple is treated by regulation 12 as having made a claim for a tax credit in response to a notice under section 17 of the Act given to both members of the couple.

Circumstances in which awards to be conditional and claims treated as made—decisions under section 14(1) of the Act made before 6th April 2003

14.—(1) In the circumstances prescribed by paragraph (2) an award on a claim for a tax credit may be made subject to the condition that the requirements for entitlement are satisfied on 6th April 2003.

- (2) The circumstances prescribed by this paragraph are those where—
- (a) an advance claim (under regulation 9) for a tax credit has been made for the tax year beginning on 6th April 2003; and
 - (b) the Board give notice of their decision under section 14(1) of the Act before that date.
- (3) Where, in a case falling within the terms of paragraph (2),—
- (a) notification is given before 6th April 2003 of a change of circumstances (other than one increasing the maximum rate at which a person or persons may be entitled to a tax credit) which is expected to continue at that date, or
 - (b) the Board have reasonable grounds before that date for believing that the requirements for entitlement are otherwise expected to differ on that date from those in the claim,

the person or persons making the claim shall be treated as making a new claim (on the basis of the altered requirements for entitlement, together with so much of those requirements stated in the original claim as remain unchanged) in the place of the original claim.

Persons who die after making a claim

15.—(1) This regulation applies where any person who has made a claim for a tax credit dies—

- (a) before the Board have made a decision in relation to that claim under section 14(1) of the Act;
- (b) having given a notification of a change of circumstances increasing the maximum rate at which a person or persons may be entitled to the tax credit, before the Board have made a decision whether (and, if so, how) to amend the award of tax credit made to him or them; or
- (c) where the tax credit has been awarded for the whole or part of a tax year, after the end of that tax year but before the Board have made a decision in relation to the award under section 18(1), (5), (6) or (9) of the Act.

(2) In the case of a single claim, the personal representatives of the person who has died may proceed with the claim in the name of that person.

(3) In the case of a joint claim where only one of the persons by whom the claim was made has died, the other person with whom the claim was made may proceed with the claim in the name of the person who has died as well as in his own name.

(4) In the case of a joint claim where both the persons by whom the claim was made have died, the personal representatives of the last of them to die may proceed with the claim in the name of both persons who have died.

(5) For the purposes of paragraph (4), where persons have died in circumstances rendering it uncertain which of them survived the other—

- (a) their deaths shall be presumed to have occurred in order of seniority; and
- (b) the younger shall be treated as having survived the elder.

Persons who die before making joint claims

16.—(1) This regulation applies where one member of a married couple or an unmarried couple dies and the other member of the married couple or the unmarried couple wishes to make a joint claim for a tax credit

(2) The member who wishes to make the claim may make and proceed with the claim in the name of the member who has died as well as in his own name.

(3) Any claim made in accordance with this regulation shall be for a tax credit for a period ending with—

- (a) the date of the death of the member of the married couple or unmarried couple who has died; or

- (b) if earlier, 5th April in the tax year to which the claim relates.

Circumstances where one person may act for another in making a claim—receivers etc.

17.—(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 making a claim for a tax credit.

- (2) The circumstances prescribed by this paragraph are where—
- (a) a person is, or is alleged to be, entitled to a tax credit but is unable for the time being to make a claim for a tax credit; and
 - (b) there are any of the following—
 - (i) a receiver appointed by the Court of Protection with power to make 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 make a claim for a tax credit on behalf of the person.

Circumstances where one person may act for another in making a claim—other appointed persons

18.—(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 making a claim for a tax credit.

- (2) The circumstances prescribed by this paragraph are where—
- (a) a person is, or is alleged to be, entitled to a tax credit but is unable for the time being to make a claim for a tax credit; 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(a);
 - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(b); or
 - (iii) paragraph (3).
- (3) Where there is no person mentioned in regulation 17(2)(b) in relation to the person who is unable to act, the Board may appoint under this paragraph a person who—
- (a) has applied in writing to the Board to be appointed to act on behalf of the person who is unable to act; and
 - (b) if a natural person, is aged 18 years or more.
- (4) An appointment under paragraph (3) shall end if—
- (a) the Board terminate it;
 - (b) the person appointed has resigned from the appointment having given one month's notice in writing to the Board of his resignation; or
 - (c) the Board are notified that a receiver or other person mentioned in regulation 17(2)(b) has been appointed in relation to the person who is unable to make a claim.

PART 3

NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

Interpretation of this Part

- 19.** In this Part “the notification date”, in relation to a notification, means—
- (a) the date on which the notification is given to an appropriate office; or

(a) S.I. 1987/1968. Regulation 33(1) was amended by regulations 20 and 23 of, and Parts 1 and 4 of the Schedule to, S.I. 1999/2572.

(b) S.R. 1987 465. Regulation 33(1) was amended by regulations 20 and 23 of, and the Schedule to, S.I. 1999/2574.

- (b) in cases where regulation 24 applies, the date on which the notification would be treated by that regulation as being given disregarding regulations 25 and 26.

Increases of maximum rate of entitlement to a tax credit as a result of changes of circumstances to be dependent on notification

20.—(1) Any change of circumstances of a description prescribed by paragraph (2) which may increase the maximum rate at which a person or persons may be entitled to tax credit is to do so only if notification of it has been given in accordance with this Part.

(2) The description of changes of circumstances prescribed by this paragraph are changes of circumstances other than those in consequence of which the Board have given notice of a decision under section 16(1) of the Act in accordance with section 23 of the Act.

Requirement to notify 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

21.—(1) Where a person has or persons have claimed a tax credit, notification is to be given within the time prescribed by paragraph (3) if there is a change of circumstances of the description prescribed by paragraph (2) which may decrease the rate at which he is or they are entitled to the tax credit or mean that he ceases or they cease to be entitled to the tax credit.

(2) The description of changes of circumstances prescribed by this paragraph are changes of circumstances as a result of which—

- (a) entitlement to the tax credit ceases by virtue of section 3(4) of the Act; or
- (b) there is a change in the relevant child care charges which falls within regulation 16(1)(b)(omitting paragraph (i)) of the Working Tax Credit Regulations(a).

(3) The time prescribed by this paragraph is the period of 3 months beginning on the date on which the change of circumstances occurs or, if later, the period of 3 months beginning on 6th April 2003.

Manner in which notifications to be given

22.—(1) This regulation prescribes the manner in which a notification is to be given.

(2) A notification must be given to an appropriate office.

(3) A notification may be given orally or in writing.

(4) At any time after a notification has been given but before the Board have made a decision under section 15(1) or 16(1) of the Act in consequence of the notification, the person or persons by whom the notification was given may amend the notification by giving notice orally or in writing to an appropriate office.

Person by whom notification may be, or is to be, given

23.—(1) In the case of a single claim, notification is to be given by the person by whom the claim for a tax credit was made.

(2) In the case of a joint claim, notification may be given by either member of the married couple or unmarried couple by whom the claim for a tax credit was made.

Amended notifications

24.—(1) In the circumstances prescribed by paragraph (2) a notification which has been amended shall be treated as having been given as amended and, subject to regulations 25 and 26, as having been given on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where the person or persons by whom the notification is given amends or amend the notification in accordance with regulation 22(4).

(3) The date prescribed by this paragraph is the date on which the notification being amended was given to an appropriate office.

(a) S.I. 2002/2005.

Date of notification—cases where change of circumstances which may increase the maximum rate

25.—(1) Where a notification of a change of circumstances which may increase the maximum rate at which a person or persons may be entitled to tax credit is given in the circumstances prescribed by paragraph (2), that notification is to be treated as having been given on the date specified by paragraph (3).

(2) The circumstances prescribed by this paragraph are where notification is given to an appropriate office of a change of circumstances which has occurred other than in the circumstances prescribed by regulation 26(2).

(3) The date specified by this paragraph is—

- (a) the date falling 3 months before the notification date; or
- (b) if later, the date of the change of circumstances.

Date of notification—disability element and severe disability element for working tax credit

26.—(1) In the circumstances prescribed by either paragraph (2) or (3), the notification of a change of circumstances referred to in sub-paragraph (f) of either of those paragraphs is to be treated as having been given on the date specified by paragraph (4).

(2) The circumstances prescribed by this paragraph are where—

- (a) a claim for working tax credit including the disability element, the severe disability element, or both those elements (“the original claim”) was made by a person or persons;
- (b) on the original claim, the decision of the Board under section 14(1) of the Act was not to award the element, or to award it without one or both of those elements;
- (c) the reason for that decision was that the person or any of the persons was not entitled to the element because he did not satisfy regulation 9(2), or regulation 17(2), as the case may be, of the Working Tax Credit Regulations;
- (d) at the relevant date in relation to the original claim, the person or any of the persons had made a claim for any of the benefits referred to in those regulations that had not been determined;
- (e) after that date, the claim for the benefit was determined in favour of the person by whom it was made; and
- (f) notification is given of the change of circumstances which results in the person or any of the persons becoming entitled to that element or those elements, as the case may be, within three months of the date that the claim for the benefit was determined.

(3) The circumstances prescribed by this paragraph are where—

- (a) a notification was given of a change of circumstances which might result in the person or any of the persons by whom the claim was made becoming entitled to the disability element or the severe disability element of working tax credit (“the original notification”);
- (b) on the notification, the decision of the Board under section 15(1) of the Act was not to amend the award of the tax credit made to him or them;
- (c) the reason for that decision was that the person or any of the persons was not entitled to the element because he did not satisfy regulation 9(2), or regulation 17(2), as the case may be, of the Working Tax Credit Regulations;
- (d) at the notification date in relation to the original notification, the person or either of the persons had made a claim that had not been determined for any of the benefits referred to in those Regulations;
- (e) after that date, the claim for the benefit was determined in favour of the person by whom it was made; and
- (f) a further notification of the change of circumstances is given by the person or any of the persons, within three months of the date that the claim for benefit was determined.

(4) The date prescribed by this paragraph is—

- (a) the first date in respect of which the benefit claimed is payable; or
- (b) if later, the date on which—
 - (i) in the circumstances prescribed by paragraph (2), the original claim was made (or treated as made under regulation 7); or

- (ii) in the circumstances prescribed by paragraph (3), the original notification was given (or treated as given under regulation 25).

Advance notification

27.—(1) In either of the circumstances prescribed by paragraphs (2) and (3) a notification of a change of circumstances may be given for a period after the date on which it is given.

(2) The circumstances prescribed by this paragraph are those prescribed by regulation 10(2) (working tax credit: person who has accepted an offer of work expected to commence within 7 days), the reference to “the claim” being read as a reference to the notification.

(3) The circumstances prescribed by this paragraph are where a tax credit has been claimed for the tax year beginning on 6th April 2003 by making a claim before that tax year begins, and the notification relates to that tax year and is given before that date.

(4) In the circumstances prescribed by paragraph (2), an amendment of an award of a tax credit in consequence of a notification of a change of circumstances may be made subject to the condition that the requirements for entitlement to the amended amount of the tax credit are satisfied at the time prescribed by paragraph (5).

(5) The time prescribed by this paragraph is the latest date which—

- (a) is not more than 7 days after the date on which the notification is given; and
- (b) falls within the period of award in which the notification is given.

(6) “Period of award” shall be construed in accordance with section 5 of the Act.

Circumstances where one person may act for another in giving a notification—receivers etc.

28.—(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 giving a notification.

(2) The circumstances prescribed by this paragraph are where—

- (a) a person is unable for the time being to give a notification; 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 on behalf of the person.

Circumstances where one person may act for another in giving a notification—other appointed persons

29.—(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 giving a notification.

(2) The circumstances prescribed by this paragraph are where—

- (a) a person is unable for the time being to give a notification; 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);

and the provisions of regulation 18(3) shall apply to notifications and (under regulation 36) responses to notices under section 17 of the Act, as they apply to claims.

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(a).

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.

(a) S.I. 2002/2005.

PART 5
FINAL DECISIONS

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

33. In a notice under section 17 of the Act—
- (a) the date which may be specified for the purposes of subsections (2) and (4) of that section shall not be later than 6th July following the end of the tax year to which the notice relates;
 - (b) the date which may be specified for the purposes of subsection (8) of that section shall not be later than 6th July following the end of the tax year after the tax year to which the notice relates.

Manner and form in which declaration or statement in response to a notice under section 17 of the Act to be made

34. A declaration or statement in response to a notice under section 17 of the Act must be made—
- (a) in writing on a form approved by the Board for that purpose, or
 - (b) in such other manner as the Board may accept as sufficient in the circumstances of any particular case.

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).

Nick Montagu
Ann Chant

31st July 2002

Two of the Commissioners of Inland Revenue

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.

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.

2002 No. 2014

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Regulations 2002**

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