
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 2

CLAIMS

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.

Modifications etc. (not altering text)

- C1** Reg. 10 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. 35**

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 10.