
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 2

CLAIMS

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) [^{F1}Paragraphs (3) and (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; ^{F2}...
- (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; ^{F3}...

[^{F4}(c) in the case where, before the specified date, the person or persons to whom a notice under section 17 of the Act is given advise the Board that the person or persons do not wish to

- be treated as making a claim for tax credit for the tax year following that to which the notice relates; or]
- [^{F5}(d) in the case where there has been a previous single claim to which a notice under section 17 of the Act relates—
- (i) a relevant notification is given to the person by whom the claim was made; and
 - (ii) the person fails to make a relevant request; and
- (e) in the case where there has been a previous joint claim to which a notice under section 17 of the Act relates—
- (i) a relevant notification is given to the persons by whom the claim was made; and
 - (ii) they fail to make a relevant request.]

[^{F6}(8) In this regulation—

 - (a) “relevant notification” means a written notification to a person or persons by whom a claim for tax credit was made which—
 - (i) is given by the Board at least 35 days before the Board gives notice under section 17 of the Act to the person or persons;
 - (ii) states the date on which it is given;
 - (iii) advises that the Board intends to give such a notice to the person or persons; and
 - (iv) advises that this regulation will not have effect to treat the person or persons as making a claim for tax credit for the tax year following that to which the notice relates unless a relevant request is made;
 - (b) “relevant request” means a request made to the Board by a person or persons to whom a relevant notification is given that—
 - (i) is made in response to the relevant notification within 30 days of the date on which it is given; and
 - (ii) requests that the person or persons will be treated by virtue of this regulation as making a claim for tax credit for the tax year following that to which the notice relates;
 - (c) “specified date” means the date specified for the purposes of section 17(2) and (4) of the Act or, where different dates are specified, the later of them.]

Textual Amendments

- F1** Words in reg. 12(7) substituted (31.12.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 3\) Regulations 2010 \(S.I. 2010/2914\)](#), regs. 1(2), **14(a)**
- F2** Word in reg. 12(7) omitted (6.4.2010) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/751\)](#), regs. 1, **8(2)**
- F3** Word in reg. 12(7) omitted (31.12.2010) by virtue of [The Tax Credits \(Miscellaneous Amendments\) \(No. 3\) Regulations 2010 \(S.I. 2010/2914\)](#), regs. 1(2), **14(b)**
- F4** Reg. 12(7)(c) substituted (31.12.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 3\) Regulations 2010 \(S.I. 2010/2914\)](#), regs. 1(2), **14(c)**
- F5** Reg. 12(7)(d)(e) inserted (31.12.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 3\) Regulations 2010 \(S.I. 2010/2914\)](#), regs. 1(2), **14(d)**
- F6** Reg. 12(8) inserted (31.12.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 3\) Regulations 2010 \(S.I. 2010/2914\)](#), regs. 1(2), **15**

Changes to legislation: *There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 12. (See end of Document for details)*

Modifications etc. (not altering text)

- C1** Reg. 12 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. 37**

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