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STATUTORY INSTRUMENTS

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**2002 No. 2014**

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

**PART 2**

**CLAIMS**

**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.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 14.