
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 2

CLAIMS

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.