
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 2

CLAIMS

Persons who die before making joint claims

16.—(1) This regulation applies where one member of a ^{F1}... couple dies and the other member of the ^{F1}... 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 ^{F2}... couple who has died; or
- (b) if earlier, 5th April in the tax year to which the claim relates.

Textual Amendments

- F1** Words in reg. 16(1) omitted (5.12.2005) by virtue of [The Civil Partnership Act 2004 \(Tax Credits, etc.\) \(Consequential Amendments\) Order 2005 \(S.I. 2005/2919\)](#), arts. 1, **5(4)(a)**
- F2** Words in reg. 16(3)(a) omitted (5.12.2005) by virtue of [The Civil Partnership Act 2004 \(Tax Credits, etc.\) \(Consequential Amendments\) Order 2005 \(S.I. 2005/2919\)](#), arts. 1, **5(4)(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 16.