
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 married couple or an unmarried couple dies and the other member of the married couple or the unmarried 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 married couple or unmarried couple who has died; or
- (b) if earlier, 5th April in the tax year to which the claim relates.