
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 2

CLAIMS

Circumstances where one person may act for another in making a claim—other appointed persons

18.—(1) In the circumstances prescribed by paragraph (2) any person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in making a claim for a tax credit.

(2) The circumstances prescribed by this paragraph are where—

- (a) a person is, or is alleged to be, entitled to a tax credit but is unable for the time being to make a claim for a tax credit; and
- (b) in relation to that person, there is a person appointed under—
 - (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987(1);
 - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(2); or
 - (iii) paragraph (3).

(3) Where there is no person mentioned in regulation 17(2)(b) in relation to the person who is unable to act, the Board may appoint under this paragraph a person who—

- (a) has applied in writing to the Board to be appointed to act on behalf of the person who is unable to act; and
- (b) if a natural person, is aged 18 years or more.

(4) An appointment under paragraph (3) shall end if—

- (a) the Board terminate it;
- (b) the person appointed has resigned from the appointment having given one month's notice in writing to the Board of his resignation; or
- (c) the Board are notified that a receiver or other person mentioned in regulation 17(2)(b) has been appointed in relation to the person who is unable to make a claim.

(1) [S.I. 1987/1968](#). Regulation 33(1) was amended by regulations 20 and 23 of, and Parts 1 and 4 of the Schedule to, [S.I. 1999/2572](#).

(2) [S.R. 1987 465](#). Regulation 33(1) was amended by regulations 20 and 23 of, and the Schedule to, [S.I. 1999/2574](#).