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STATUTORY INSTRUMENTS

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**2002 No. 2014**

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

**PART 3**

**NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES**

**Advance notification**

**27.**—(1) In either of the circumstances prescribed by paragraphs (2) and (3) a notification of a change of circumstances may be given for a period after the date on which it is given.

(2) The circumstances prescribed by this paragraph are those prescribed by regulation 10(2) (working tax credit: person who has accepted an offer of work expected to commence within 7 days), the reference to “the claim” being read as a reference to the notification.

(3) The circumstances prescribed by this paragraph are where a tax credit has been claimed for the tax year beginning on 6th April 2003 by making a claim before that tax year begins, and the notification relates to that tax year and is given before that date.

(4) In the circumstances prescribed by paragraph (2), an amendment of an award of a tax credit in consequence of a notification of a change of circumstances may be made subject to the condition that the requirements for entitlement to the amended amount of the tax credit are satisfied at the time prescribed by paragraph (5).

(5) The time prescribed by this paragraph is the latest date which—

- (a) is not more than 7 days after the date on which the notification is given; and
- (b) falls within the period of award in which the notification is given.

(6) “Period of award” shall be construed in accordance with section 5 of the Act.

**Status:**

Point in time view as at 12/08/2002. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 27.