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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**

**Circumstances where one person may act for another in giving a notification—receivers etc.**

**28.**—(1) In the circumstances prescribed by paragraph (2) any receiver or other person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in giving a notification.

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

(a) a person is unable for the time being to give a notification; and

(b) there are any of the following—

- (i) a receiver appointed by the Court of Protection with power to proceed with a claim for a tax credit on behalf of the person;
- (ii) in Scotland, a tutor, curator or other guardian acting or appointed in terms of law who is administering the estate of the person; and
- (iii) in Northern Ireland, a controller appointed by the High Court, with power to proceed with a claim for a tax credit on behalf of the person.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 28.