
STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 2

CLAIMS

Interpretation of this Part

4. In this Part (and Part 3) “the relevant date”, in relation to a claim for a tax credit, means—
- (a) in cases where regulation 6 applies, the date on which the claim would be treated as being made by that regulation disregarding regulations 7 and 8;
 - (b) in cases where sub-paragraph [F1(d)] of regulation 11(3) applies, the date on which the claim would be treated as being made by that sub-paragraph disregarding regulations 7 and 8;
 - (c) in any other case, the date on which the claim is received by [F2a relevant authority at an appropriate office].

Textual Amendments

- F1** Word in reg. 4(b) substituted (6.4.2009) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/697\)](#), regs. 1(c), **13**
- F2** Words in reg. 4(c) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(b)**

Status:

Point in time view as at 06/04/2009. This version of this provision has been superseded.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 4.