
STATUTORY INSTRUMENTS

2002 No. 2173

**The Tax Credits (Payments by the
Commissioners) Regulations 2002**

Manner of payment

13.—(1) Subject to paragraph (2), the tax credit or element shall be paid by way of a credit to a bank account or other account notified to [^{F1}the Commissioners] by the person to whom payment is to be made.

(2) Where [^{F2}it does not appear to [^{F1}the Commissioners] to be appropriate] for the tax credit or element to be paid by way of a credit to a bank account or other account notified to [^{F1}the Commissioners] by the person to whom payment is to be made, the tax credit or element may be paid in such manner as appears to [^{F1}the Commissioners] to be appropriate.

(3) Subject to regulation 14, if no bank account or other account has been notified to [^{F1}the Commissioners], the tax credit or element shall be paid in such manner as appears to [^{F1}the Commissioners] to be appropriate.

Textual Amendments

- F1** Words in regs. 3-14 substituted (29.8.2005) by [The Tax Credit \(Payment by Employers, etc.\) \(Amendment\) Regulations 2005 \(S.I. 2005/2200\)](#), regs. 1(1), **7(4)**
- F2** Words in reg. 13(2) 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, **11**

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Payments by the Commissioners) Regulations 2002, Section 13.