

2002 No. 3036

TAX CREDITS

**The Tax Credits (Administrative Arrangements) Regulations
2002**

<i>Made</i> - - - -	<i>9th December 2002</i>
<i>Laid before Parliament</i>	<i>10th December 2002</i>
<i>Coming into force</i> - -	<i>1st January 2003</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 58 and 65(1), (2), (7) and (9) of the Tax Credits Act 2002(a), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Administrative Arrangements) Regulations 2002 and shall come into force on 1st January 2003.

Interpretation

2. In these Regulations—

“the Board” means the Commissioners of Inland Revenue;

“the principal Regulations” means the Tax Credits (Claims and Notifications) Regulations 2002(b);

“relevant authority” means—

- (a) the Secretary of State;
- (b) the Department for Social Development in Northern Ireland; or
- (c) a person providing services to the Secretary of State or that Department.

Provision of information or evidence to relevant authorities

3.—(1) Information or evidence relating to tax credits which is held—

- (a) by the Board; or
- (b) by a person providing services to the Board, in connection with the provision of those services,

may be provided to a relevant authority for the purposes of, or for any purposes connected with, the exercise of that relevant authority’s functions under the principal Regulations.

(a) 2002 c. 21.
(b) S.I. 2002/2014.

(2) Information or evidence relating to tax credits may be provided to a relevant authority by persons other than the Board (whether or not persons by whom claims or notifications relating to tax credits are or have been made or given).

Giving of information or advice by relevant authorities

4. A relevant authority to which a claim or notification is or has been made or given by a person in accordance with the principal Regulations may give information or advice relating to tax credits to that person.

Recording, verification and holding, and forwarding, of claims etc. received by relevant authorities

5.—(1) A relevant authority may record and hold claims and notifications received by virtue of the principal Regulations and information or evidence received by virtue of regulation 3(2).

(2) Subject to paragraphs (3) and (4), a relevant authority must forward to the Board or a person providing services to the Board such a claim or notification, or such information or evidence, as soon as reasonably practicable after being satisfied that it is complete.

(3) Before forwarding a claim in accordance with paragraph (2), a relevant authority must verify—

- (a) that any national insurance number provided in respect of the person by whom the claim is made exists and has been allocated to that person;
- (b) that the matters verified in accordance with sub-paragraph (a) accord with—
 - (i) its own records; or
 - (ii) in the case of a person providing services to the Secretary of State or the Department for Social Development in Northern Ireland, records held by the Secretary of State or that Department; and
- (c) whether the details of any relevant claim for benefit that have been provided are consistent with those held by it.

(4) If a relevant authority cannot locate any national insurance number in respect of a person by whom such a claim is made, it must forward to the Board or a person providing services to the Board the claim (notwithstanding that it is not complete).

(5) “National insurance number” means the national insurance number allocated within the meaning of—

- (a) regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(a); or
- (b) regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(b).

(6) “Claim for benefit” means a claim for—

- (a) a benefit in relation to which—
 - (i) the Secretary of State has functions under the Social Security Contributions and Benefits Act 1992(c); or
 - (ii) the Department for Social Development in Northern Ireland has functions under the Social Security Contributions and Benefits (Northern Ireland) Act 1992(d); or

(a) S.I. 2001/769.

(b) S.R. 2001 No. 102.

(c) 1992 c. 4.

(d) 1992 c. 7. The functions of the Department of Health and Social Services for Northern Ireland under this Act were transferred to the Department for Social Development in Northern Ireland by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

- (b) a jobseeker's allowance under—
 - (i) the Jobseekers Act 1995^(a); or
 - (ii) the Jobseekers (Northern Ireland) Order 1995^(b).

9th December 2002

Nick Montagu
Tim Flesher
Two of the Commissioners of Inland Revenue

^(a) 1995 c. 18.
^(b) S.I. 1995/2705 (N.I. 15).

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 58 of the Tax Credits Act 2002 (c. 21) (“section 58”) applies where regulations under section 4 or 6 of that Act permit or require a claim or notification relating to a tax credit to be made or given to a relevant authority (within the meaning given by subsection (3) of section 58). Where section 58 applies, regulations may make provision as to the administrative arrangements between a relevant authority and the Commissioners of Inland Revenue who have the care and management of tax credits.

These Regulations are made under section 58 in order to provide for administrative arrangements in relation to claims and notifications made or given to a relevant authority in accordance with the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014).

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 provides for the supply of information and evidence to a relevant authority.

Regulation 4 provides for the giving of information or advice by a relevant authority.

Regulation 5 provides for the recording, verification, holding and forwarding of claims etc. received by a relevant authority.

£1.75

© Crown copyright 2002

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E1825 12/2002 123036 19585

ISBN 0-11-044173-7



9 780110 441733