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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Tax Credits (Claims and Notifications) Regulations 2002 (S.I.2002/2014) (“the Claims and Notifications Regulations”) and the Tax Credits (Payments by the Board) Regulations 2002 (S.I. 2002/2173) (“the Payments Regulations”).

Regulation 1 provides for citation and commencement.

Regulation 2 introduces the amendments to the Claims and Notifications Regulations.

Regulation 3 amends the Claims and Notifications Regulations so as to make clearer the role of a relevant authority (within the meaning of section 58(3) of the Tax Credits Act 2002 (c. 21)) in relation to the making of claims and the giving of notifications.

Regulation 4 amends regulation 21 of the Claims and Notifications Regulations so as to provide that there is no requirement to notify a change of circumstances where advance notification of a change of circumstances has been given under regulation 27 of the Claims and Notifications Regulations.

Regulation 5 amends regulation 27 of the Claims and Notifications Regulations so as to allow advance notification of changes to child care charges and to permit the consequential amendment of the tax credit award.

Regulations 6 introduces the amendments to the Payments Regulations.

Regulation 7 amends regulation 1 of the Payments Regulations so as to extend the scope of regulations 2 to 7 of the Payments Regulations to payments of tax credits made other than by the Board.

Regulation 8 inserts a relevant definition in regulation 3 of the Payments Regulations.

Regulation 9 amends regulation 8 of the Payments Regulations so as to ensure that child tax credit and any child care element of working tax credit are paid together.

Regulation 10 substitutes regulation 10 of the Payments Regulations so as to make clearer the circumstances in which the Board may make a single payment of small sums in respect of tax credits.

Regulation 11 amends regulation 13 of the Payments Regulations.

Regulation 12 makes minor corrections to regulation 14 of the Payments Regulations.