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STATUTORY INSTRUMENTS

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**2003 No. 723**

**The Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations 2003**

**Amendments to the Tax Credits (Claims and Notifications) Regulations 2002**

- 5.—(1) Amend regulation 27 (advance notification) as follows.
- (2) In paragraph (1)—
- (a) for “either” substitute “any”;
  - (b) after “(2)” insert “, (2A)”.
- (3) After paragraph (2) insert—
- “(2A) The circumstances prescribed by this paragraph are where either regulation 15(4) (agreement for the provision of future child care) or regulation 16(1) (relevant change in circumstances) of the Working Tax Credit Regulations<sup>(1)</sup> applies.”.
- (4) After paragraph (5) insert—
- “(5A) In the circumstances prescribed by paragraph (2A), an amendment of an award of tax credit in consequence of a notification of a change of circumstances may be made subject to the condition that the requirements for entitlement to the amended amount of the tax credit are satisfied at the time prescribed by paragraph (5B).
- (5B) The time prescribed by this paragraph is the first day of the week—
- (a) in which the agreement within regulation 15(4) of the Working Tax Credit Regulations commences or the relevant change of circumstances occurs; and
  - (b) which is not more than 7 days after the date on which notification is given and falls within the period of award in which the notification is given.
- (5C) For the purposes of paragraph (5B), “week” means a period of 7 days beginning with midnight between Saturday and Sunday.”.

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(1) The reference is to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I.2002/2005) as amended by S.I. 2003/701.