
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 by the Board Regulations”).

Regulation 1 provides for the citation and commencement of these Regulations.

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

Regulation 3 amends regulation 21 of the Claims and Notifications Regulations, adding additional circumstances in which a claimant is required to notify the Board about a change in his entitlement to a tax credit.

Regulation 4 inserts a new regulation 29A into Part 4 of the Claims and Notifications Regulations specifying the form of a certificate of birth or adoption to be provided to the Board in response to a notice under section 14(2)(a), 15(2)(a) or 16(3)(a) of the Tax Credits Act 2002 (c. 21).

Regulation 5 amends regulation 3 of the Payments by the Board Regulations. As amended this provides that, where the members of a married or unmarried couple are for the time being resident at the same address, the tax credit shall be paid to the member of the couple whom they jointly identify. In default of such a member being identified, the tax credit is payable to the member appearing to the Board to be the main carer. It further provides that in a case where the members of a couple are living at different addresses, the member to whom the tax credit is payable is the member appearing to the Board to be the main carer.

These Regulations do not impose new costs on business.