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STATUTORY INSTRUMENTS

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**2006 No. 2689**

**The Tax Credits (Claims and Notifications)  
(Amendment) Regulations 2006**

**Amendment of the Tax Credits (Claims and Notifications) Regulations 2002**

7. In regulation 27(1)—

- (a) in paragraph (1) for “, (2A) and” substitute “to”;
- (b) after paragraph (2A) insert—

“(2B) The circumstances prescribed by this paragraph are those where a child is expected to become a qualifying young person for the purposes of Part 1 of the Act.”.