
STATUTORY INSTRUMENTS

2010 No. 2914

**The Tax Credits (Miscellaneous
Amendments) (No. 3) Regulations 2010**

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

14. In regulation 12(7) (circumstances in which claims are to be treated as made – notices containing provision under section 17(2)(b), (4)(b) and (6)(b) of the Act)⁽¹⁾—

- (a) for “Paragraph (5) shall not apply” substitute “Paragraphs (3) and (5) shall not apply”;
- (b) immediately preceding paragraph (c) omit “or”;
- (c) for sub-paragraph (c) substitute—
 - “(c) in the case where, before the specified date, the person or persons to whom a notice under section 17 of the Act is given advise the Board that the person or persons do not wish to be treated as making a claim for tax credit for the tax year following that to which the notice relates; or”; and
- (d) after sub-paragraph (c) insert—
 - “(d) in the case where there has been a previous single claim to which a notice under section 17 of the Act relates—
 - (i) a relevant notification is given to the person by whom the claim was made; and
 - (ii) the person fails to make a relevant request; and
 - (e) in the case where there has been a previous joint claim to which a notice under section 17 of the Act relates—
 - (i) a relevant notification is given to the persons by whom the claim was made; and
 - (ii) they fail to make a relevant request.”.

⁽¹⁾ “The Act” is defined in regulation 2 of [S.I. 2002/2014](#).