

2002/2014

Tax Credits (Claims and Notifications) Regulations 2002

Made by the Commissioners of Inland Revenue under TCA 2002 ss 4(1), 6, 14(2), 15(2), 16(3), 17(10), 19(2), 22(1)(b) and (2), 65(1), (2) and (7) and 67

Made 31 July 2002

Laid before Parliament 31 July 2002

Coming into force 12 August 2002

Commentary—

Simon's Taxes **E2.251**, **E2.253**.

HMRC Manuals—

Tax Credit Technical Manual TCTM5000–5500 (changes of circumstances).

TCTM6000–6110 (claims and notifications).

Part 1

General

1 Citation, commencement and effect

(1) These Regulations may be cited as the Tax Credits (Claims and Notifications) Regulations 2002 and shall come into force on 12th August 2002.

(2) These Regulations have effect in relation to claims for a tax credit for periods of award beginning on or after 6th April 2003.

2 Interpretation

In these Regulations—

“the Act” means the Tax Credits Act 2002;

[“appropriate office” means [any]⁶ office specified in writing by the Board.]³

[“armed forces independence payment” means armed forces independence payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;]⁵

“the Board” means the Commissioners [for Her Majesty’s Revenue and Customs]⁸;

[“Coronavirus Job Retention Scheme” means the scheme of that name established under the direction given by the Chancellor of the Exchequer on 15th April 2020 (as that Scheme has effect from time to time);]⁸

[“couple” has the meaning given by section 3(5A) of the Act;]²

[“critical worker” means a worker in a critical sector listed—

- (a) in England in the version of the document entitled “Guidance for schools, childcare providers, colleagues, local authorities in England on maintaining educational provision” published by the Cabinet Office and the Department for Education on 14th May 2020;
- (b) in Scotland in the document entitled “Coronavirus (COVID-19): school and early learning closures – guidance about key workers and vulnerable children” published on 31st March 2020;
- (c) in Wales in the version of the document entitled “Coronavirus key (critical) workers” published on 18th May 2020; and
- (d) in Northern Ireland in the document entitled “General Guidance on COVID-19 for schools;]⁸

“disability element” shall be construed in accordance with section 11(4) of the Act;

“joint claim” has the meaning given by section 3(8) of the Act;

...²

[“personal independence payment” means personal independence payment under Part 4 of the Welfare Reform Act 2012;]⁴

[“relevant authority” means—

- (a) the Board;
- (b) the Secretary of State or the Department for [Communities]⁷ in Northern Ireland; or
- (c) a person providing services to the Board, the Secretary of State or that Department in connection with tax credits;]¹

“severe disability element” has the meaning in regulation 17 of the Working Tax Credit Regulations;

“single claim” has the meaning given by section 3(8) of the Act;

“tax year” means a period beginning on 6th April in one year and ending with 5th April in the next;

...²

“the Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002.

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 40 (definition of “joint claim” substituted, and definition of “polygamous unit” inserted, for the purposes of polygamous marriages).

Amendments—

¹ Definition of “relevant authority” inserted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(1) with effect from 6 April 2003.

² Definition of “couple” inserted, and definitions of “married couple” and “unmarried couple” revoked, by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 5(1), (2) with effect from 5 December 2005.

³ Definition of “appropriate office” substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 12 with effect from 6 April 2009.

⁴ Definition of “personal independence payment” inserted by the Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations, SI 2013/388 reg 31(1), (2) with effect from 8 April 2013.

⁵ Definition of “armed forces independence payment” inserted by the Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order, SI 2013/591 art 7, Schedule para 27(1), (2) with effect from 8 April 2013.

⁶ In definition of “appropriate office”, word substituted by the Tax Credits and Childcare (Miscellaneous Amendments) Regulations, SI 2018/365 reg 3 with effect from 6 April 2018.

⁷ In definition of “relevant authority”, in para (b), word substituted for words “Social Development” by the Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations, SI 2019/364 reg 5 with effect from 21 March 2019.

⁸ Definitions inserted, and words in definition of “the Board” substituted, by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (2) with effect from 23 May 2020.

Prospective amendments—

In definition of “relevant authority”, in para (b), word “or” at the end to be revoked, and para (d) and preceding word “or” to be inserted, by the Tax Credits and Child Trust Funds (Amendment) (EU Exit) Regulations, SI 2019/713 regs 2, 3. These amendments come into force immediately after the coming into force of the Social Security (Ireland) Order, SI 2019/622. Para (d) to read as follows—

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- “(d) the Department of Employment Affairs and Social Protection in Ireland, in connection with a claim to a child tax credit made pursuant to Part IV Section 4 of the Convention on Social Security between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Ireland signed at Dublin on 1st February 2019.”.

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3 Use of electronic communications to make claims or to give notices or notifications

(1) In these Regulations “writing” includes writing produced by electronic communications that are approved by directions issued by or on behalf of the Board.

(2) If a claim which is required by these Regulations to be made to [a relevant authority at an appropriate office]¹ is made in writing produced by electronic communications, it shall be treated for the purposes of these Regulations as having been made to, and received by, [a relevant authority at an appropriate office]¹ on the date on which it is recorded on an official computer system.

(3) If a notice or notification which is required by these Regulations to be given to [a relevant authority at an appropriate office]¹ is given in writing produced by electronic communications, it shall be treated for the purposes of these Regulations as having been given to, and received by, [a relevant authority at an appropriate office]¹ on the date on which it is recorded on an official computer system.

(4) In this regulation—

(a) “electronic communications” has the meaning given by section 132(10) of the Finance Act 1999;

(b) “official computer system” means a computer system maintained by or on behalf of the Board to—

(i) send or receive information, or

(ii) process or store information.

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(a) with effect from 6 April 2003.

Part 2 Claims

4 Interpretation of this Part

In this Part (and Part 3) “the relevant date”, in relation to a claim for a tax credit, means—

(a) in cases where regulation 6 applies, the date on which the claim would be treated as being made by that regulation disregarding [regulations 7, 7A and 8]³;

(b) in cases where sub-paragraph [(d)]² of regulation 11(3) applies, the date on which the claim would be treated as being made by that sub-paragraph disregarding [regulations 7, 7A and 8]³;

(c) in any other case, the date on which the claim is received by [a relevant authority at an appropriate office]¹.

Modifications—

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 34 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Universal Credit (Transitional Provisions) Regulations, SI 2014/1626 reg 4 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(b) with effect from 6 April 2003.

² In para (b), reference substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 13 with effect from 6 April 2009.

³ In paras (a), (b), words substituted by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2015/669 reg 3 with effect from 6 April 2015.

5 Manner in which claims to be made

- (1) This regulation prescribes the manner in which a claim for a tax credit is to be made.
- (2) A claim must be made to [a relevant authority at an appropriate office¹]
 - (a) in writing on a form approved or authorised by the Board for the purpose of the claim, or
 - [(b) in such other manner as the Board may decide having regard to all the circumstances.]²
- (3) A claim must contain the information requested on the form (or such of that information as the Board may accept as sufficient in the circumstances of the particular case).
- (4) In particular, a claim must include in respect of every person by whom the claim is made—
 - (a) a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - (b) information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
 - (c) an application for a national insurance number to be allocated to the person which is accompanied by information or evidence enabling such a number to be so allocated.

This paragraph is subject to [paragraphs (6) and (8)]³.

(5) "National insurance number" means the national insurance number allocated within the meaning of regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001.

(6) Paragraph (4) does not apply if the Board are satisfied that the person or persons by whom the claim was made had a reasonable excuse for making a claim which did not comply with the requirements of that paragraph.

(7) At any time after a claim has been made but before the Board have given notice of their decision under section 14(1) of the Act in relation to the claim, the person or persons by whom the claim was made may amend the claim by giving notice orally or in writing to [a relevant authority at an appropriate office]¹.

[(8) Paragraph (4) does not apply to any person who is subject to immigration control within the meaning set out in section 115(9)(a) of the Immigration and Asylum Act 1999 and to whom a national insurance number has not been allocated.]³

HMRC Manuals—

Tax Credit Technical Manual TCTM6100 (summary of making a claim).

TCTM6102 (if a claim contains insufficient information, it is rejected and a new claim must be made, but there is discretion to accept a claim that contains sufficient information to proceed. If a claim is accepted, and further information is sought in order to reach an initial decision, the original claim is a valid claim.)

TCTM6107 (amendments to claims permitted under reg 5(7) above are unlikely to be very common in view of the short time between receiving a claim and the initial award notice being sent out; they may mostly occur where a claim has been delayed due to pre-payment checking).

TCTM6110 (provision and verification of national insurance number which is required when making a claim).

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(c) with effect from 6 April 2003.

² Para (2)(b) substituted by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2008/2169 regs 11, 12 with effect from 1 September 2008.

³ In para (4), words substituted, and para (8) inserted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 14 with effect from 6 April 2009.

6 Amended claims

- (1) In the circumstances prescribed by paragraph (2) a claim for a tax credit which has been amended shall be treated as having been made as amended and, subject to [regulations 7, 7A and 8]², as having been made on the date prescribed by paragraph (3).
- (2) The circumstances prescribed by this paragraph are where a person has amended or persons have amended the claim in accordance with regulation 5(7).
- (3) The date prescribed by this paragraph is the date on which the claim being amended was received by [a relevant authority at an appropriate office]¹.

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(d) with effect from 6 April 2003.

² In para (1), words substituted by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2015/669 reg 3 with effect from 6 April 2015.

7 Time limit for claims (if otherwise entitled to tax credit up to [[31] days] earlier)

- (1) In the circumstances prescribed by paragraph (2) a claim for a tax credit received by [a relevant authority at an appropriate office]¹ shall be treated as having been made on the date prescribed by paragraph (3).
- (2) The circumstances prescribed by this paragraph are those where the person or persons by whom the claim is made would (if a claim had been made) have been entitled to the tax credit either—
- (a) on the date falling [[31]³ days]² before the relevant date (or on 6 April 2003, if later); or
 - (b) at any later time in the period beginning on the date in sub-paragraph (a) and ending on the relevant date.
- (3) The date prescribed by this paragraph is the earliest date falling within the terms of paragraph (2)(a) or (b) when the person or the persons by whom the claim is made would (if a claim had been made) have become entitled to the tax credit.

HMRC Manuals—

Tax Credit Technical Manual TCTM6103, 6104 (circumstances when claim is backdated).

Cross references—

Tax Credits Act 2002 (Transitional Provisions) Order, SI 2005/773 (transitional provisions in connection with the commencement of the abolition of the child premia in respect of income support and Jobseekers Allowance).

Tax Credits Act 2002 (Transitional Provisions) (No.2) Order, SI 2005/776 (transitional provisions in connection with the commencement of the abolition of the child premia in respect of income support and Jobseekers Allowance).

Tax Credits Act 2002 (Transitional Provisions) Order, SI 2008/3151 (transitional provisions in respect of eligibility for tax credits).

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(e) with effect from 6 April 2003.

² In heading and para (2)(a), words substituted by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2009/2887 reg 8(1), (2)(a), (b) with effect from 21 November 2009.

³ In heading, and in para (2)(a), number substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(3), 5(1), (2)(a), (b) with effect from 6 April 2012.

[7A Time limit for claims – the Childcare Payments Act 2014

- (1) Subject to [paragraphs (2A) to (4)]², regulation 7 does not apply where the claim for a tax credit made by a person or persons is received by a relevant authority at an appropriate office during an entitlement period where the person making the claim, or in the case of joint claimants either person, has for that entitlement period made a valid declaration of eligibility under section 4(2) of the Childcare Payments Act 2014 (declarations of eligibility).
- (2) Subject to [paragraphs (2A) to (4)]², where a claim for tax credits is received by a relevant authority at an appropriate

office during the period of 31 days beginning with the last day of the entitlement period for which the person making the claim or, in the case of joint claimants either person, has made a valid declaration of eligibility under section 4(2) of the Childcare Payments Act 2014, regulation 7 shall apply but the date prescribed by paragraph (3) of regulation 7 may be no earlier than the day following the last day of that entitlement period

[(2A) Where—

- (a) a claim for a tax credit is received by a relevant authority at an appropriate office and the person making the claim, or in the case of joint claimants either person, has made a valid declaration of eligibility under section 4(2) of the Childcare Payments Act 2014,
- (b) no payments under section 20(1)(a) of the Childcare Payments Act 2014 have been made out of any childcare account held by the person making the claim, or in the case of joint claimants either person, and
- (c) all the childcare accounts held by the person making the claim for tax credits, or in the case of joint claimants both persons, have been closed,

regulation 7 shall apply .]²

(3) For the purposes of this regulation, the “appropriate date” is the date on which—

- (a) Her Majesty’s Revenue and Customs makes an account restriction order in accordance with section 24 of the Childcare Payments Act 2014 (imposing restrictions on childcare accounts) for the purposes of giving effect to a determination made under section 18(2) of that Act (cases where there is more than one eligible person) and regulations made thereunder,
- (b) a childcare account is closed in accordance with regulations made under section 25 of the Childcare Payments Act 2014 (closure of childcare accounts), or
- (c) a child ceases to be a “qualifying child” for the purposes of the Childcare Payments Act 2014 as defined in regulation 5 of the Childcare Payments (Eligibility) Regulations 2015 except in the case where they cease to be a “disabled child” as defined in regulation 5(5) of those Regulations.

(4) Where a claim for tax credits is received by a relevant authority at an appropriate office—

- (a) during an entitlement period relating to a childcare account where the person making the claim, or in the case of joint claimants either person, has for that entitlement period made a valid declaration of eligibility under section 4(2) of the Childcare Payments Act 2014, or
- (b) during the period of 31 days beginning with the day following the last day of that entitlement period,

regulation 7 shall apply but the date prescribed in paragraph (3) of regulation 7 may be no earlier than the appropriate date.

(5) For the purposes of this regulation, the terms “childcare account” and “entitlement period” have the same meanings as they have for the purposes of the Childcare Payments Act 2014 and regulations made thereunder.¹

Amendments—

¹ Regulation 7A inserted by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2015/669 reg 2 with effect from 6 April 2015.

² In paras (1), (2), words substituted for words “paragraphs (3) and (4)”, and para (2A) inserted, by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2017/597 reg 2 with effect from 17 May 2017.

8 [Date of claims—disability element of working tax credit

(1) In the circumstances prescribed by paragraph (2), the claim referred to in paragraph (2)(a) shall be treated as having been made on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where—

- (a) a claim for working tax credit including the disability element (“the tax credits claim”) is made by a person or persons (“the claimants”) which results in the Board making an award of working tax credit including the disability element;
- (b) the claim is made within [[31]³ days]² of the date that a claim for any of the benefits referred to in regulation 9(2) to (8) of the Working Tax Credit Regulations (“the benefits claim”) is determined in favour of the

claimants (or one of them); and

- (c) the claimants would (subject to making a claim) have been entitled to working tax credit if (and only if) they had satisfied the requirements of regulation 9(1)(c) of the Working Tax Credit Regulations, on any day in the period—
- (i) beginning on the date of the benefits claim, and
 - (ii) ending on the date of the tax credits claim.

(3) The date prescribed by this paragraph is—

- (a) the first date in respect of which the benefit claimed is payable; or
- (b) if later, the date falling [[31]³ days]² before the claim for the benefit is made; or
- (c) if later, the first day identified under paragraph (2)(c).¹

Amendments—

¹ Reg 8 substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 15 with effect from 6 April 2009.

² In paras (2)(b), (3)(b), words substituted by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2009/2887 reg 8(1), (2)(c) with effect from 21 November 2009.

³ In paras (2)(b), (3)(b), number substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(3), 5(1), (2)(c), (d) with effect from 6 April 2012.

9 Advance claims before the year begins

- (1) In the circumstances prescribed by paragraph (2) a claim for a tax credit may be made for a period after the relevant date.
- (2) The circumstances prescribed by this paragraph are where a tax credit is claimed for a tax year by making a claim before the tax year begins.
- (3) This regulation shall cease to have effect in relation to the tax year beginning on 6 April 2004 and subsequent tax years

10 Advance claims—working tax credit

- (1) In the circumstances prescribed by paragraph (2) a claim for a tax credit may be made for a period after the relevant date.
- (2) The circumstances prescribed by this paragraph are where—
- (a) the tax credit in question is working tax credit; and
 - (b) the case falls within sub-paragraph (b) of the First Condition in regulation 4(1) of the Working Tax Credit Regulations (person who has accepted an offer of work which is expected to commence within 7 days).
- (3) In the circumstances prescribed by paragraph (2)—
- (a) an award on a claim for tax credit may be made subject to the condition that the requirements for entitlement are satisfied no later than the date prescribed by paragraph (4); and
 - (b) if those requirements are satisfied no later than that date, the claim shall be treated as being made on the date on which they are satisfied.

Modifications—

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 35 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

- (4) The date prescribed by this paragraph is the date falling seven days after the relevant date.

11 Circumstances in which claims to be treated as made—notices containing provision under section 17(2)(a), (4)(a) or (6)(a) of the Act

- (1) In the circumstances prescribed by paragraph (2) a claim for a tax credit is to be treated as made.
- (2) The circumstances prescribed by this paragraph are where (in the case where there has been a previous single claim) a person has or (in the case where there has been a previous joint claim) [either person or]⁴ both persons have made a declaration in response to provision included in a notice under section 17 of the Act by virtue of—
- (a) subsection (2)(a) of that section;
 - (b) subsection (4)(a) of that section;
 - (c) subsection (6)(a) of that section; or
 - (d) any combination of those subsections.

The declaration made shall (subject to regulation 5(3)) be treated as a claim for tax credit by that person or persons for the tax year following that to which the notice relates.

- [(3) The claim shall be treated as made—
- (a) in a case where the declaration is made by [the date specified on the section 17 notice]⁴ on 6th April [following the period to which the section 17 notice relates]⁴;
 - (aa) ...⁴
 - (b) in a case where the declaration, not having been made by [the date specified on the section 17 notice]⁴, is made within 30 days following the date on the notice to the claimant that payments of tax credit under section 24(4) of the Act have ceased due to the claimant's failure to make the declaration, [on 6th April ...⁴ following [the period to which the section 17 notice relates]⁴]³;
 - (c) in a case where the declaration, not having been made by [the date specified on the section 17 notice]⁴ or within the 30 days specified in sub-paragraph (b), is made before [31st January in the tax year following the period to which the section 17 notice relates]⁴, and, in the opinion of the Board, the claimant had good cause for not making the declaration as mentioned in sub-paragraphs (a) or (b), [on 6th April following the period to which the section 17 notice relates]⁴; or
 - (d) in any other case, on the latest date on which the declaration is received by a relevant authority at an appropriate office (subject to the application of [regulations 7 and 7A]⁵).]²
- [(4) Paragraph (3) does not apply—
- (a) in the case where there has been a previous single claim (to which the notice referred to in paragraph (2) relates) if the person by whom it was made could no longer make a single claim; ...⁴
 - (b) in the case where there has been a previous joint claim (to which the notice referred to in paragraph (2) relates) if the persons by whom it was made could no longer make a joint claim.]³ [or
 - (c) in the case where the response to the notice referred to in paragraph (2) specifies that such response is not to be treated as a new claim for the tax year beginning 6th April following the period to which the section 17 notice relates.]⁴

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 41 (modification of para (2) above for the purposes of polygamous marriages).

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 36 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Universal Credit (Transitional Provisions) Regulations, SI 2014/1626 reg 4 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Para (4) inserted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2004/762 reg 3(1), (2) with effect from 6 April 2004.

² Para (3) substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2008/604 reg 4 with effect from 6 April 2008.

³ In para (3), sub-para (aa) inserted and words in sub-para (b) substituted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 16 with effect from 6 April 2009.

⁴ Words inserted in para (2); words in para (3)(a), (b), (c) substituted ; para (4)(c) inserted, and para (3)(aa) repealed, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2010/751 regs 6, 7 with effect from 6 April 2010.

⁵ In para (3)(d), words substituted by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2015/669 reg 4 with effect from 6 April 2015.

12 Circumstances in which claims to be treated as made—notices containing provision under section 17(2)(b), (4)(b) and (6)(b) of the Act

(1) In either of the circumstances prescribed by paragraphs (2) and (4) a claim for a tax credit is to be treated as made.

(2) The circumstances prescribed by this paragraph are where a person is or persons are treated as having made a declaration in response to provision included in a notice under section 17 of the Act by virtue of—

(a) subsection (2)(b) of that section, and

(b) subsection (4)(b) of that section,

or a combination of those subsections and subsection (6)(b) of that section.

(3) The declaration referred to in paragraph (2) shall (subject to regulation 5(3)) be treated as a claim by that person or persons for tax credit for the tax year following that to which the notice relates.

(4) The circumstances prescribed by this paragraph are where a person or any of the persons has—

(a) made a statement under paragraph (b) of subsection (2) of section 17 of the Act in response to such a notice by the date specified for the purposes of that subsection, or

(b) made a statement under paragraph (b) of subsection (4) of that section in response to such a notice by the date specified for the purposes of that subsection,

or a combination of any of those subsections and subsection (6)(b) of that section.

(5) The notice referred to in paragraph (4), together with (and as corrected by) the statement or statements there referred to, shall (subject to regulation 5(3)) be treated as a claim for tax credit by that person or persons for the tax year following that to which the notice relates.

(6) The claim shall be treated as made on the 6 April preceding the dates specified in the notice for the purposes of subsections (2) or (4) of section 17 of the Act.

(7) [Paragraphs (3) and (5) shall not apply]²

(a) in the case where there has been a previous single claim (to which the notice relates), the person by whom it was made could no longer make a single claim; ...¹

(b) in the case where there has been a previous joint claim (to which the notice relates), the persons by whom it was made could no longer jointly make a joint claim; ...²

[(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]²

[(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.]²

[(8) In this regulation—

- (a) “relevant notification” means a written notification to a person or persons by whom a claim for tax credit was made which—
- (i) is given by the Board at least 35 days before the Board gives notice under section 17 of the Act to the person or persons;
 - (ii) states the date on which it is given;
 - (iii) advises that the Board intends to give such a notice to the person or persons; and
 - (iv) advises that this regulation will not have effect to treat the person or persons as making a claim for tax credit for the tax year following that to which the notice relates unless a relevant request is made;
- (b) “relevant request” means a request made to the Board by a person or persons to whom a relevant notification is given that—
- (i) is made in response to the relevant notification within 30 days of the date on which it is given; and
 - (ii) requests that the person or persons will be treated by virtue of this regulation as making a claim for tax credit for the tax year following that to which the notice relates;
- (c) “specified date” means the date specified for the purposes of section 17(2) and (4) of the Act or, where different dates are specified, the later of them.]²

Modifications—

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 37 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Universal Credit (Transitional Provisions) Regulations, SI 2014/1626 reg 4 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Word “or” at the end of para (7)(a) repealed, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2010/751 regs 6, 8 with effect from 6 April 2010.

² In para (7), words substituted, word “or” at end of sub-para (b) revoked, sub-para (c) substituted and sub-paras (d), (e) inserted, and para (8) inserted, by the Tax Credits (Miscellaneous Amendments) (No 3) Regulations, SI 2010/2914 regs 13–15 with effect from 31 December 2010.

13 Circumstances in which claims made by one member of a couple to be treated as also made by the other member of the couple

(1) In the circumstances prescribed by paragraph (2) [or (3)]² a claim for a tax credit made by one member of a ...¹ couple is to be treated as also made by the other member of the ...¹ couple.

(2) The circumstances prescribed by this paragraph are those where one member of a ...¹ couple is treated by [regulation 11 or]³ regulation 12 as having made a claim for a tax credit in response to a notice under section 17 of the Act given to both members of the couple.

[(3) A claim for a tax credit made by one member of a couple is to be treated as also made by the other member of the couple in such manner and in such circumstances as the Board may decide.]²

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 42 (modification of this regulation for the purposes of polygamous marriages).

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 38 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Universal Credit (Transitional Provisions) Regulations, SI 2014/1626 reg 4 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Words revoked by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 5(1), (3) with effect from 5 December 2005.

² Words in para (1), and whole of para (3), inserted, by the Tax Credits (Miscellaneous Amendments) (No 2) Regulations, SI 2008/2169 regs 11, 13 with effect from 1 September 2008.

³ Words in para (2) inserted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2010/751 regs 6, 9 with effect from 6 April 2010.

14 Circumstances in which awards to be conditional and claims treated as made—decisions under section 14(1) of the Act made before 6 April 2003

- (1) In the circumstances prescribed by paragraph (2) an award on a claim for a tax credit may be made subject to the condition that the requirements for entitlement are satisfied on 6 April 2003.
- (2) The circumstances prescribed by this paragraph are those where—
- (a) an advance claim (under regulation 9) for a tax credit has been made for the tax year beginning on 6 April 2003; and
 - (b) the Board give notice of their decision under section 14(1) of the Act before that date.
- (3) Where, in a case falling within the terms of paragraph (2),—
- (a) notification is given before 6 April 2003 of a change of circumstances (other than one increasing the maximum rate at which a person or persons may be entitled to a tax credit) which is expected to continue at that date, or
 - (b) the Board have reasonable grounds before that date for believing that the requirements for entitlement are otherwise expected to differ on that date from those in the claim,

the person or persons making the claim shall be treated as making a new claim (on the basis of the altered requirements for entitlement, together with so much of those requirements stated in the original claim as remain unchanged) in the place of the original claim.

15 Persons who die after making a claim

- (1) This regulation applies where any person who has made a claim for a tax credit dies—
- (a) before the Board have made a decision in relation to that claim under section 14(1) of the Act;
 - (b) having given a notification of a change of circumstances increasing the maximum rate at which a person or persons may be entitled to the tax credit, before the Board have made a decision whether (and, if so, how) to amend the award of tax credit made to him or them; or
 - (c) where the tax credit has been awarded for the whole or part of a tax year, after the end of that tax year but before the Board have made a decision in relation to the award under section 18(1), (5), (6) or (9) of the Act.
- (2) In the case of a single claim, the personal representatives of the person who has died may proceed with the claim in the name of that person.
- (3) In the case of a joint claim where only one of the persons by whom the claim was made has died, the other person with whom the claim was made may proceed with the claim in the name of the person who has died as well as in his own name.
- (4) In the case of a joint claim where both the persons by whom the claim was made have died, the personal representatives of the last of them to die may proceed with the claim in the name of both persons who have died.
- (5) For the purposes of paragraph (4), where persons have died in circumstances rendering it uncertain which of them survived the other—
- (a) their deaths shall be presumed to have occurred in order of seniority; and
 - (b) the younger shall be treated as having survived the elder.

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 43 (modification of paras (3), (4) for the purposes of polygamous marriages).

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 39 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Universal Credit (Transitional Provisions) Regulations, SI 2014/1626 reg 4 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

16 Persons who die before making joint claims

- (1) This regulation applies where one member of a ...¹ couple dies and the other member of the ...¹ couple wishes to make a joint claim for a tax credit
- (2) The member who wishes to make the claim may make and proceed with the claim in the name of the member who has died as well as in his own name.
- (3) Any claim made in accordance with this regulation shall be for a tax credit for a period ending with—
 - (a) the date of the death of the member of the ...¹ couple who has died; or
 - (b) if earlier, 5 April in the tax year to which the claim relates.

HMRC Manuals—

Tax Credit Technical Manual TCTM6108 (if it is a joint claim and both partners die, the personal representative of the last person to die can proceed with the claim; it is a joint claim and both partners have died and it is uncertain which of them were the last to die then the personal representative of the younger of the couple can proceed with the claim).

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 44 (words in paras (1), (3)(a) substituted, para (2) substituted, and words in para (3)(a) inserted for the purposes of polygamous marriages).

Amendments—

¹ Words in paras (1), (3)(a) revoked by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 5(1), (4) with effect from 5 December 2005.

17 Circumstances where one person may act for another in making a claim—receivers etc

- (1) In the circumstances prescribed by paragraph (2) any receiver or other person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in making a claim for a tax credit.
- (2) The circumstances prescribed by this paragraph are where—
 - (a) a person is, or is alleged to be, entitled to a tax credit but is unable for the time being to make a claim for a tax credit; and
 - (b) there are any of the following—
 - (i) a receiver appointed by the Court of Protection with power to make a claim for a tax credit on behalf of the person;
 - (ii) in Scotland, a tutor, curator or other guardian acting or appointed in terms of law who is administering the estate of the person; and
 - (iii) in Northern Ireland, a controller appointed by the High Court, with power to make a claim for a tax credit on behalf of the person.

18 Circumstances where one person may act for another in making a claim—other appointed persons

- (1) In the circumstances prescribed by paragraph (2) any person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in making a claim for a tax credit.
- (2) The circumstances prescribed by this paragraph are where—

- (a) a person is, or is alleged to be, entitled to a tax credit but is unable for the time being to make a claim for a tax credit; and
 - (b) in relation to that person, there is a person appointed under—
 - (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987;
 - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987; or
 - (iii) paragraph (3).
- (3) Where there is no person mentioned in regulation 17(2)(b) in relation to the person who is unable to act, the Board may appoint under this paragraph a person who—
- (a) has applied in writing to the Board to be appointed to act on behalf of the person who is unable to act; and
 - (b) if a natural person, is aged 18 years or more.
- (4) An appointment under paragraph (3) shall end if—
- (a) the Board terminate it;
 - (b) the person appointed has resigned from the appointment having given one month's notice in writing to the Board of his resignation; or
 - (c) the Board are notified that a receiver or other person mentioned in regulation 17(2)(b) has been appointed in relation to the person who is unable to make a claim.

Part 3 Notifications of Changes of Circumstances

19 Interpretation of this Part

In this Part “the notification date”, in relation to a notification, means—

- (a) the date on which the notification is given to [a relevant authority at an appropriate office]¹; or
- (b) in cases where regulation 24 applies, the date on which the notification would be treated by that regulation as being given disregarding regulations 25 and 26.

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(g) with effect from 6 April 2003.

20 Increases of maximum rate of entitlement to a tax credit as a result of changes of circumstances to be dependent on notification

- (1) Any change of circumstances of a description prescribed by paragraph (2) which may increase the maximum rate at which a person or persons may be entitled to tax credit is to do so only if notification of it has been given in accordance with this Part.
- (2) The description of changes of circumstances prescribed by this paragraph are changes of circumstances other than those in consequence of which the Board have given notice of a decision under section 16(1) of the Act in accordance with section 23 of the Act.

21 Requirement to notify changes of circumstances which may decrease the rate at which a person or persons is or are entitled to tax credit or mean that entitlement ceases

(1) [Subject to paragraph (1A),]¹ where a person has or persons have claimed a tax credit, notification is to be given within the time prescribed by paragraph (3) if there is a change of circumstances of the description prescribed by paragraph (2) which may decrease the rate at which he is or they are entitled to the tax credit or mean that he ceases or they cease to be entitled to the tax credit.

[(1A) Paragraph (1) does not apply where advance notification has been given under regulation [27(2), (2A) or (3)]².]¹

[(2) The changes of circumstances described by this paragraph are those where—

- (a) entitlement to the tax credit ceases by virtue of section 3(4), or regulations made under section 3(7), of the Act;
- (b) there is a change in the relevant child care charges which falls within regulation 16(1)(b) (omitting paragraph (i)) of the Working Tax Credit Regulations;
- (c) a person ceases to undertake work for at least 16 hours per week for the purposes of—
 - (i) the Second Condition in regulation 4(1) (read with regulations 4(3) to (5) and 5 to 8) [except where that person falls within paragraph (a) of the third variation of the Second Condition]⁴ or
 - (ii) regulation 13(1),
 of the Working Tax Credit Regulations;
- [(d) a person ceases to undertake work for at least 30 hours per week for the purposes of the first or second variation of the Second Condition in regulation 4(1) of the Working Tax Credit Regulations (read with regulations 4(3) to (5) and 5 to 8), except in a case where that person still falls within the terms of paragraph (a) or (d) of the first variation or paragraph (a) or (c) of the second variation of that Condition;]⁴
- (e) a person ceases to undertake, or engage in, qualifying remunerative work for at least 16 hours per week for the purposes of—
 - (i) regulation 9(1)(a) (disability element), [or]⁴
 - (ii) regulation 10(2)(d) (30 hour element), ...⁴
 - (iii) ...⁴
- (f) a person ceases to engage in qualifying remunerative work for at least 30 hours per week, for the purposes of—
 - (i) regulation 10(1) (30 hour element), or
 - (ii) regulation 11(2)(c) (second adult element), in a case where the other claimant mentioned in that provision is not so engaged for at least 30 hours per week,
 of the Working Tax Credit Regulations;
- (g) a couple cease to engage in qualifying remunerative work for at least 30 hours per week, for the purposes of regulation 10(2)(c) (30 hour element) of the Working Tax Credit Regulations;
- (h) a person ceases to be treated as responsible for a child or qualifying young person, for the purposes of child tax credit or of the Working Tax Credit Regulations;
- (i) in a case where a person has given advance notification under regulation 27(2B) that a child is expected to become a qualifying young person, the child does not become a qualifying young person for the purposes of Part 1 of the Act;
- (j) a person ceases to be a qualifying young person for the purposes of Part 1 of the Act, other than by attaining the age of twenty; or
- (k) a child or qualifying young person dies.³
- [(l) one or both members of a couple who satisfy paragraph (a) of the third variation of the Second Condition in regulation 4(1) of the Working Tax Credit Regulations (read with regulations 4(3) to (5) and 5 to 8) and are engaged in qualifying remunerative work cease to meet the condition that one member of the couple works not less than 16 hours per week and the aggregate number of hours for which the couple are engaged in qualifying remunerative work is not less than 24 hours per week, except in a case where the person or their partner still falls within the terms of paragraph (b), (c) or (d) of the third variation of that Condition.]⁴

(3) The time prescribed by this paragraph is the period of [one]³ months beginning on the date on which the change of circumstances occurs or [except in the case of paragraph (2)(j)]², if later, the period of [one]³ months beginning on [the date on which the person first becomes aware of the change in circumstances]².

[(4) Where the claimant is a critical worker, this paragraph does not apply for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends, but regulation 21A applies during that period.]⁵

Modifications—

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 40 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Words in para (1) inserted, and para (1A) inserted, by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 4 with effect from 6 April 2003.

² Words in paras (1A), (3) substituted, and para (2) substituted, by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2006/2689 regs 2–5 with effect from 1 November 2006.

³ In para (3), word substituted in both places by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2006/2689 regs 2, 6 with effect from 6 April 2007.

⁴ In para (2), in sub-para (c)(i) words inserted, sub-para (d) substituted, word at end of sub-para (e)(i) inserted, sub-para (e)(iii) and preceding word “or” revoked, and sub-para (f) inserted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(3), 5(1), (3) with effect from 6 April 2012.

⁵ Para (4) inserted by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (3) with effect from 23 May 2020.

[21A Coronavirus – date of notification – cases where change of circumstances which may decrease the rate at which a person is, or persons are, entitled to a tax credit or mean that entitlement to that tax credit ceases

(1) This regulation only applies—

- (a) for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends; and
- (b) if the claimant is a critical worker during that period.

(2) Where this regulation applies, the claimant must give notification within the time prescribed by paragraph (3) if there is a change of circumstances of the description prescribed by paragraph (2) of regulation 21 (requirement to notify changes of circumstances which may decrease the rate etc.) which may decrease the rate at which that person is entitled to that tax credit or means that that person ceases to be entitled to that tax credit.

(3) The time prescribed by this paragraph is the period of three months beginning on the date on which the change of circumstances occurs.]¹

Amendments-

¹ Reg 21A inserted by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (4) with effect from 23 May 2020.

22 Manner in which notifications to be given

(1) This regulation prescribes the manner in which a notification is to be given.

(2) A notification must be given to [a relevant authority at an appropriate office]¹.

(3) A notification may be given orally or in writing.

(4) At any time after a notification has been given but before the Board have made a decision under section 15(1) or 16(1) of the Act in consequence of the notification, the person or persons by whom the notification was given may amend the notification by giving notice orally or in writing to [a relevant authority at an appropriate office]¹.

Definition—

“Appropriate office”, reg 2.

HMRC Manuals—

Tax Credit Technical Manual TCTM5400 (a notification can be by telephone or in person. It can also include notifications made by fax, E-mail or via the internet).

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(h) with effect from 6 April 2003.

23 Person by whom notification may be, or is to be, given

- (1) In the case of a single claim, notification is to be given by the person by whom the claim for a tax credit was made.
- (2) In the case of a joint claim, notification may be given by either member of the ...¹ couple by whom the claim for a tax credit was made.

HMRC Manuals—

Tax Credit Technical Manual TCTM5500 (in practice, the change can also be notified by any person appointed by the Board of Inland Revenue, or the Secretary of State for Social Security to act as appointees for claimant(s) who are unable to act for themselves).

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 45 (modification of para (2) for the purposes of polygamous marriages).

Amendments—

¹ Words in para (2) revoked by the Civil Partnership Act 2004 (Tax Credits, etc) (Consequential Amendments) Order, SI 2005/2919 art 5(1), (5) with effect from 5 December 2005.

24 Amended notifications

- (1) In the circumstances prescribed by paragraph (2) a notification which has been amended shall be treated as having been given as amended and, subject to regulations [25, 26 and 26A]², as having been given on the date prescribed by paragraph (3).
- (2) The circumstances prescribed by this paragraph are where the person or persons by whom the notification is given amends or amend the notification in accordance with regulation 22(4).
- (3) The date prescribed by this paragraph is the date on which the notification being amended was given to [a relevant authority at an appropriate office]¹.

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(i) with effect from 6 April 2003.

² References substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2004/762 reg 3(1), (3) with effect from 6 April 2004.

25 Date of notification—cases where change of circumstances which may increase the maximum rate

- (1) Where a notification of a change of circumstances which may increase the maximum rate at which a person or persons may be entitled to tax credit is given in the circumstances prescribed by paragraph (2), that notification is to be treated as having been given on the date specified by paragraph (3).
- (2) The circumstances prescribed by this paragraph are where notification is given to [a relevant authority at an appropriate office]¹ of a change of circumstances which has occurred other than in the circumstances prescribed by [regulations]² 26(2) [and 26A(2)]².
- (3) The date specified by this paragraph is—
 - (a) the date falling [one month]³ before the notification date; or
 - (b) if later, the date of the change of circumstances.
- (4) Where the claimant is a critical worker, this regulation does not apply for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends, but regulation 25A applies during that period.¹

HMRC Manuals—

Tax Credit Technical Manual TCTM5300 (effective dates of changes in circumstances; the two cases where an increase in an award can be backdated for more than 3 months before the date of notifying the change).

Amendments—

¹ Words substituted by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 3(2)(j) with effect from 6 April 2003.

² In para (2), word substituted and words inserted, by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 17 with effect from 6 April 2009.

³ In para (3)(a), words substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(3), 5(1), (4)(a) with effect from 6 April 2012.

⁴ Para (4) inserted by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (5) with effect from 23 May 2020.

[25A Coronavirus – date of notification – cases where change of circumstances may increase the maximum rate

(1) This regulation only applies—

- (a) for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends; and
- (b) if the claimant is a critical worker during that period.

(2) Where—

- (a) this regulation applies; and
- (b) a notification of change of circumstances which may increase the maximum rate at which a critical worker may be entitled to a tax credit is given in the circumstances prescribed by paragraph (2) of regulation 25 (date of notification – cases where change of circumstances which may increase the maximum rate),

that notification is to be treated as having been given on the date prescribed by paragraph (3).

(3) The date prescribed by this paragraph is—

- (a) the date falling three months before the notification date; or
- (b) if later, the date of the change of circumstances.¹

Amendments—

¹ Reg 25A inserted by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (6) with effect from 23 May 2020.

26 [Date of notification—disability element and severe disability element of working tax credit

[(1) In the circumstances prescribed by paragraph (2), the notification of a change in circumstances is to be treated as having been given on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where—

- (a) a notification is given of a change of circumstances in respect of a claim to working tax credit, which results in the Board making an award of the disability element or the severe disability element of working tax credit (or both of them) in favour of a person or persons; and
- (b) the notification date is within [one month]² of the date that a claim for any of the benefits referred to in regulation 9(2) to (8) or 17(2) of the Working Tax Credit Regulations is determined in favour of those persons (or one of them).

(3) The date prescribed by this paragraph is the latest of the following:

- (a) the first date in respect of which the benefit claimed was payable;
- (b) the date falling [one month]² before the claim for the benefit was made;
- (c) the date the claim for working tax credit was made (or treated as made under [regulations 7 and 7A]³);
- (d) (for the purposes of the disability element only), the first date that the person or persons satisfied the conditions of entitlement for the disability element.

[(4) Where the claimant is a critical worker, this regulation does not apply for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends, but regulation 26B applies during that period.]¹

Amendments—

¹ Reg 26 substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 18 with effect from 6 April 2009.

² In paras (2)(b), (3)(b) words substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(3), 5(1), (4)(b), (c) with effect from 6 April 2012.

³ In para (3)(c), words substituted by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2015/669 reg 4 with effect from 6 April 2015.

⁴ Para (4) inserted by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (7) with effect from 23 May 2020.

[26A [Date of notification - disability element where child is disabled or severely disabled]

[(1) In the circumstances prescribed by paragraph (2), the notification of a change in circumstances is to be treated as having been given on the date prescribed by paragraph (3).

(2) The circumstances prescribed by this paragraph are where—

- (a) a notification is given of a change of circumstances in respect of a claim to child tax credit which results in the Board making an award of the disability element [of that tax credit in favour of a person or persons, in respect of a child where that child is disabled or severely disabled;]⁶ and
- (b) the notification date is within [one month]² of the date that a claim for a [disability benefit]⁶ [or personal independence payment]³ [or armed forces independence payment]⁵ in respect of the child is determined in favour of those persons (or one of them).

(3) The date prescribed by this paragraph is the latest of the following:

- (a) the first date in respect of which the [disability benefit]⁶ [or personal independence payment]³ [or armed forces independence payment]⁵ was payable;
- (b) the date falling [one month]² before the claim for the [disability benefit]⁶ [or personal independence payment]³ [or armed forces independence payment]⁵ was made;
- (c) the date the claim for child tax credit was made (or treated as made under [regulations 7 and 7A]⁴).

[(4) In this regulation “disability benefit” means a disability living allowance under section 71 of the Social Security Contributions and Benefits Act 1992 or disability assistance under section 31 of the Social Security (Scotland) Act 2018.]⁶

[(5) Where the claimant is a critical worker, this regulation does not apply for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends, but regulation 26B applies during that period.]⁷¹

Amendments—

¹ Reg 26A substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2009/697 regs 11, 19 with effect from 6 April 2009.

² In paras (2)(b), (3)(b) words substituted by the Tax Credit (Miscellaneous Amendments) Regulations, SI 2012/848 regs 1(3), 5(1), (4)(d), (e) with effect from 6 April 2012.

³ Words inserted by the Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations, SI 2013/388 reg 31(1), (3) with effect from 8 April 2013.

⁴ In para (3)(c), words substituted by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2015/669 reg 4 with effect from 6 April 2015.

⁵ Words inserted in each place by the Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order, SI 2013/591 art 7, Schedule para 27(1), (3) with effect from 8 April 2013.

⁶ In para (2)(a), words substituted for words “or the severe disability element of child tax credit (or both of those elements) in favour of a person or persons, in respect of a child”, in paras (2)(b), (3), words substituted for words “disability living allowance”, para (4) inserted, and heading substituted, by the Tax Credits, Child Benefit, Guardian’s Allowance and Childcare Payments (Miscellaneous Amendments) Regulations, SI 2020/297 reg 5 with effect from 6 April 2020. Heading to reg 26A previously read: “Date of notification—disability element and severe disability element of child tax credit”.

⁷ Para (5) inserted by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (8) with effect from 23 May 2020.

[26B Coronavirus – date of notification of disability

- (1) This regulation only applies—
- (a) for the period beginning on 23rd May 2020 and ending on the date on which the Coronavirus Job Retention Scheme ends; and
 - (b) if the claimant is a critical worker during that period.

- (2) Where—
- (a) this regulation applies; and
 - (b) a notification of a change of circumstances which may increase the maximum rate at which a critical worker may be entitled to working tax credit is given in the circumstances prescribed by paragraph (4),

the notification is to be treated as having been given on the date prescribed by paragraph (5).

- (3) Where—
- (a) this regulation applies; and
 - (b) a notification of a change of circumstances which may increase the maximum rate at which a critical worker may be entitled to child tax credit is given in the circumstances prescribed by paragraph (6),

the notification is to be treated as having been given on the date prescribed by paragraph (7).

- (4) The circumstances prescribed by this paragraph are where—
- (a) a notification is given of a change of circumstances in respect of a claim to working tax credit, which results in the Board making an award of the disability element or the severe disability element of working tax credit (or both of them) in favour of a person or persons; and
 - (b) the notification date is within three months of the date that a claim for any of the benefits referred to in regulations 9(2) to (8) or 17(2) of the Working Tax Credit Regulations is determined in favour of those persons (or one of them).

- (5) The date prescribed by this paragraph is the latest of the following—
- (a) the first date in respect of which the benefit claimed was payable;
 - (b) the date falling three months before the claim for the benefit was made;
 - (c) the date the claim for working tax credit was made (or treated as made under regulations 7 (time limits for claims) and 7A (time limit for claims – the Childcare Payments Act 2014));
 - (d) for the purposes of the disability element only, the first date that the person or persons satisfied the conditions of entitlement for the disability element.

- (6) The change of circumstances prescribed by this paragraph are where—
- (a) a notification is given of a change of circumstances in respect of a claim to child tax credit which results in the Board making an award of the disability element of that tax credit in favour of a person or persons, in respect of a child where that child is disabled or severely disabled; and
 - (b) the notification date is within three months of the date that a claim for a disability benefit, personal independence payment or armed forces independence payment in respect of the child is determined in favour of those persons (or one of them).

- (7) The date prescribed by this paragraph is the latest of the following—
- (a) the first date in respect of which the disability benefit, the personal independence payment or the armed forces independence payment was payable;

- (b) the date falling three months before the claim for a disability benefit, personal independence payment or armed forces independence payment was made;
- (c) the date the claim for child tax credit was made (or treated as made under regulations 7 and 7A).

(8) In this regulation “disability benefit” has the meaning given by regulation 26A(4).¹

Amendments—

¹ Reg 26B by the Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations, SI 2020/534 reg 4(1), (9 with effect from 23 May 2020.

27 Advance notification

(1) In [any]¹ of the circumstances prescribed by paragraphs (2)[to]² (3) a notification of a change of circumstances may be given for a period after the date on which it is given.

(2) The circumstances prescribed by this paragraph are those prescribed by regulation 10(2) (working tax credit: person who has accepted an offer of work expected to commence within seven days), the reference to “the claim” being read as a reference to the notification.

[(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 applies.]¹

[(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.]²

(3) The circumstances prescribed by this paragraph are where a tax credit has been claimed for the tax year beginning on 6 April 2003 by making a claim before that tax year begins, and the notification relates to that tax year and is given before that date.

(4) In the circumstances prescribed by paragraph (2), an amendment of an award of a 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 (5).

(5) The time prescribed by this paragraph is the latest date which—

- (a) is not more than 7 days after the date on which the notification is given; and
- (b) falls within the period of award in which the notification is given.

[(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).]¹

[(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.]¹

[(5C) For the purposes of paragraph (5B), “week” means a period of 7 days beginning with midnight between Saturday and Sunday.]¹

(6) “Period of award” shall be construed in accordance with section 5 of the Act.

Modifications—

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 41 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Word in para (1) substituted, and paras (2A), (5A)–(5C) inserted, by the Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations, SI 2003/723 regs 2, 5 with effect from 6 April 2003.

² Word in para (1) substituted, and para (2B) inserted, by the Tax Credits (Claims and Notifications) (Amendment) Regulations, SI 2006/2689 regs 2, 7 with effect from 1 November 2006.

28 Circumstances where one person may act for another in giving a notification—receivers etc

- (1) In the circumstances prescribed by paragraph (2) any receiver or other person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in giving a notification.
- (2) The circumstances prescribed by this paragraph are where—
- (a) a person is unable for the time being to give a notification; and
 - (b) there are any of the following—
 - (i) a receiver appointed by the Court of Protection with power to proceed with a claim for a tax credit on behalf of the person;
 - (ii) in Scotland, a tutor, curator or other guardian acting or appointed in terms of law who is administering the estate of the person; and
 - (iii) in Northern Ireland, a controller appointed by the High Court, with power to proceed with a claim for a tax credit on behalf of the person.

29 Circumstances where one person may act for another in giving a notification—other appointed persons

- (1) In the circumstances prescribed by paragraph (2) any person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in giving a notification.
- (2) The circumstances prescribed by this paragraph are where—
- (a) a person is unable for the time being to give a notification; and
 - (b) in relation to that person, there is a person appointed under—
 - (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987;
 - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987; or
 - (iii) regulation 18(3);

and the provisions of regulation 18(3) shall apply to notifications and (under regulation 36) responses to notices under section 17 of the Act, as they apply to claims.

Part 4

Notices to Provide Information or Evidence

29A [Form in which evidence of birth or adoption to be provided]

If the Board require the person, or either or both of the persons, by whom a claim is made to provide a certificate of a child's birth or adoption, the certificate so produced must be either an original certificate or a copy authenticated in such manner as would render it admissible in proceedings in any court in the jurisdiction in which the copy was made.¹

Amendments—

¹ This regulation inserted by the Tax Credits (Miscellaneous Amendments No 2) Regulations, SI 2004/1241 regs 2, 4 with effect from 1 May 2004.

30 Employers

- (1) For the purposes of sections 14(2)(b), 15(2)(b), 16(3)(b) and 19(2)(b) of the Act the persons specified in paragraph (2) are prescribed, and, in relation to those persons, the information or evidence specified in paragraph (4) is prescribed.
- (2) The persons specified in this paragraph are—
- (a) any person named by a person or either of the persons by whom a claim for a tax credit is made as his employer or the employer of either of them; and

- (b) any person whom the Board have reasonable grounds for believing to be an employer of a person or either of the persons by whom such a claim is made.
- (3) “Employer” has the meaning given by section 25(5) of the Act.
- (4) The information or evidence specified in this paragraph is information or evidence, including any documents or certificates, which relates to—
- (a) the claim for the tax credit in question;
 - (b) the award of the tax credit in question; or
 - (c) any question arising out of, or under, that claim or award.

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 46 (modification of para (2) for the purposes of polygamous marriages).

31 Persons by whom child care is provided

- (1) For the purposes of sections 14(2)(b), 15(2)(b), 16(3)(b) and 19(2)(b) of the Act the persons specified in paragraph (2) are prescribed, and, in relation to those persons, the information or evidence specified in paragraph (3) is prescribed.
- (2) The persons specified in this paragraph are—
- (a) any person named by a person or persons by whom a claim for the child care element of working tax credit is made as being, in relation to him or either of them, a person by whom child care is provided; and
 - (b) any person whom the Board have reasonable grounds for believing to be, in relation to a person or persons by whom such a claim is made, a person by whom child care is provided.
- (3) The information or evidence specified in this paragraph is information or evidence, including any documents or certificates, which relates to—
- (a) the claim for the tax credit in question;
 - (b) the award of the tax credit in question; or
 - (c) any question arising out of, or under, that claim or award.
- (4) “Child care” has the meaning given by regulation 14(2) of the Working Tax Credit Regulations.

Modifications—

Tax Credits (Polygamous Marriages) Regulations, SI 2003/742 regs 39, 47 (modification of para (2)(a) for the purposes of polygamous marriages).

32 Dates to be specified in notices under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act

In a notice under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act, the date which may be specified shall not be less than 30 days after the date of the notice.

Part 5 Final Decisions

33 [Dates to be specified in notices under section 17 of the Act

In a notice under section 17 of the Act—

- (a) the date which may be specified for the purposes of subsection (2) or subsection (4) shall be not later than [31st July]² following the end of the tax year to which the notice relates, or 30 days after the date on which the notice is given, if later; and
- (b) the date which may be specified for the purposes of subsection (8) shall be not later than 31st January following the end of the tax year to which the notice relates, or 30 days after the date on which the notice is given, if later.]¹

Modifications—

Universal Credit (Transitional Provisions) Regulations, SI 2013/386 reg 17(1), (2), Schedule paras 33, 42 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Universal Credit (Transitional Provisions) Regulations, SI 2014/1626 reg 4 (modification of this regulation in respect of awards of universal credit and terminations of awards of tax credit in the same year).

Amendments—

¹ Regulations 33, 34 substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2004/762 reg 3(1), (5) with effect from 6 April 2004.

² Words in para (a) substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2007/824 reg 14(1), (3) with effect from 6 April 2007.

34 Manner in which declaration or statement in response to a notice under section 17 of the Act to be made

(1) This regulation prescribes the manner in which a declaration or statement in response to a notice under section 17 of the Act must be made.

(2) A declaration or statement must be made—

(a) in writing in a form approved by the Board for that purpose;

(b) orally to an officer of the Board; or

(c) in such other manner as the Board may accept as sufficient in the circumstances of any particular case.

(3) In a case falling within paragraph (2)(b) one of two joint claimants may act for both of them in response to a notice under section 17 if, at the time the declaration or statement is made, a joint claim could be made by both of them.¹

Amendments—

¹ Regulations 33, 34 substituted by the Tax Credits (Miscellaneous Amendments) Regulations, SI 2004/762 reg 3(1), (5) with effect from 6 April 2004.

35 Circumstances where one person may act for another in response to a notice under section 17 of the Act—receivers etc

(1) In the circumstances prescribed by paragraph (2) any receiver or other person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in response to a notice under section 17 of the Act.

(2) The circumstances prescribed by this paragraph are where—

(a) a person is unable for the time being to act in response to a notice under section 17 of the Act; and

(b) there are any of the following—

(i) a receiver appointed by the Court of Protection with power to proceed with a claim for a tax credit on behalf of the person;

(ii) in Scotland, a tutor, curator or other guardian acting or appointed in terms of law who is administering the estate of the person; and

(iii) in Northern Ireland, a controller appointed by the High Court, with power to proceed with a claim for a tax credit and proceed with the claim on behalf of the person.

36 Circumstances where one person may act for another in response to a notice under section 17 of the Act

(1) In the circumstances prescribed by paragraph (2) any person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph in response to a notice under section 17 of the Act.

(2) The circumstances prescribed by this paragraph are where—

(a) a person is unable for the time being to act in response to a notice under section 17 of the Act; and

(b) in relation to that person, there is a person appointed under—

- (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987;
- (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987; or
- (iii) regulation 18(3).