

## Tax Credits (Administrative Arrangements) Regulations 2002

Made by the Commissioners of the Inland Revenue under TCA 2002 ss 58 and 65(1), (2), (7) and (9)

*Made 9 December 2002*

*Laid before Parliament 10 December 2002*

*Coming into force 1 January 2003*

### 1 Citation and commencement

These Regulations may be cited as the Tax Credits (Administrative Arrangements) Regulations 2002 and shall come into force on 1st January 2003.

### 2 Interpretation

In these Regulations—

“the Board” means the Commissioners of Inland Revenue;

“the principal Regulations” means the Tax Credits (Claims and Notifications) Regulations 2002;

“relevant authority” means—

- (a) the Secretary of State;
- (b) the Department for [Communities]<sup>1</sup> in Northern Ireland; or
- (c) a person providing services to the Secretary of State or that Department.

### Amendments—

<sup>1</sup> 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 6(1), (2) with effect from 21 March 2019.

### 3 Provision of information or evidence to relevant authorities

(1) Information or evidence relating to tax credits which is held—

- (a) by the Board; or
- (b) by a person providing services to the Board, in connection with the provision of those services,

may be provided to a relevant authority for the purposes of, or for any purposes connected with, the exercise of that relevant authority's functions under the principal Regulations.

(2) Information or evidence relating to tax credits may be provided to a relevant authority by persons other than the Board (whether or not persons by whom claims or notifications relating to tax credits are or have been made or given).

### 4 Giving of information or advice by relevant authorities

A relevant authority to which a claim or notification is or has been made or given by a person in accordance with the principal Regulations may give information or advice relating to tax credits to that person.

### 5 Recording, verification and holding, and forwarding, of claims etc received by relevant authorities

(1) A relevant authority may record and hold claims and notifications received by virtue of the principal Regulations and information or evidence received by virtue of regulation 3(2).

(2) Subject to paragraphs (3) and (4), a relevant authority must forward to the Board or a person providing services to the

Board such a claim or notification, or such information or evidence, as soon as reasonably practicable after being satisfied that it is complete.

- (3) Before forwarding a claim in accordance with paragraph (2), a relevant authority must verify—
- (a) that any national insurance number provided in respect of the person by whom the claim is made exists and has been allocated to that person;
  - (b) that the matters verified in accordance with sub-paragraph (a) accord with—
    - (i) its own records; or
    - (ii) in the case of a person providing services to the Secretary of State or the Department for [Communities]<sup>2</sup> in Northern Ireland, records held by the Secretary of State or that Department; and
  - (c) whether the details of any relevant claim for benefit that have been provided are consistent with those held by it.
- (4) If a relevant authority cannot locate any national insurance number in respect of a person by whom such a claim is made, it must forward to the Board or a person providing services to the Board the claim (notwithstanding that it is not complete).
- (5) “National insurance number” means the national insurance number allocated within the meaning of—
- (a) regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001; or
  - (b) regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001.
- (6) “Claim for benefit” means a claim for—
- (a) a benefit in relation to which—
    - (i) the Secretary of State has functions under the Social Security Contributions and Benefits Act 1992; or
    - (ii) the Department for [Communities]<sup>2</sup> in Northern Ireland has functions under the Social Security Contributions and Benefits (Northern Ireland) Act 1992; ...<sup>1</sup>
  - (b) a jobseeker’s allowance under—
    - (i) the Jobseekers Act 1995; or
    - (ii) the Jobseekers (Northern Ireland) Order 1995; or
  - (c) universal credit under Part 1 of the Welfare Reform Act 2012<sup>1</sup>.

## Amendments—

<sup>1</sup> In para (6), word “or” revoked, and by the Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations, SI 2013/630 reg 79 with effect from 29 April 2013.

<sup>2</sup> In paras (3)(b)(ii) and (6) (a)(ii) word substituted for words “Social Development” by the Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations, SI 2019/364 reg 6(1), (3) with effect from 21 March 2019.