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STATUTORY INSTRUMENTS

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**2008 No. 604**

**The Tax Credits (Miscellaneous Amendments) Regulations 2008**

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

4.—(1) The Tax Credits (Claims and Notifications) Regulations 2002<sup>(1)</sup> are amended as follows.

(2) In regulation 11 (circumstances in which claims to be treated as made)<sup>(2)</sup> for paragraph (3) substitute—

“(3) The claim shall be treated as made—

- (a) in a case where the declaration is made by 31st July next following the end of the tax year to which the claim relates, on 6th April preceding that date;
- (b) in a case where the declaration, not having been made by 31st July next following the end of the tax year to which the claim relates, 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 preceding the date on which the declaration is made;
- (c) in a case where the declaration, not having been made by 31st July next following the end of the tax year to which the claim relates or within the 30 days specified in sub-paragraph (b), is made before 31st January next following the end of the tax year to which the claim relates, 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 preceding the date on which the declaration is made; 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 regulation 7).”.

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<sup>(1)</sup> S.I. 2002/2014.

<sup>(2)</sup> Regulation 11 has been amended by S.I. 2003/723, S.I. 2004/762, S.I. 2006/766 and S.I. 2007/824.