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STATUTORY INSTRUMENTS

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**2017 No. 597**

**TAX CREDITS**

The Tax Credits (Claims and Notifications)  
(Amendment) Regulations 2017

<i>Made</i>	- - - -	<i>25th April 2017</i>
<i>Laid before Parliament</i>		<i>26th April 2017</i>
<i>Coming into force</i>	- -	<i>17th May 2017</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 4(1), 65(2) and (7), and 67 of the Tax Credits Act 2002<sup>(1)</sup> and now exercisable by them<sup>(2)</sup>, make the following Regulations:

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(1) 2002 c. 21.

(2) The functions of the Commissioners for Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, insofar as is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 67 is cited because of the meaning ascribed to "prescribed".