

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(a) and now exercisable by them(b), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Claims and Notifications) (Amendment) Regulations 2017 and come into force on 17th May 2017.

Amendment of regulation 7A of the Tax Credits (Claims and Notifications) Regulations 2002

2.—(1) Regulation 7A (time limit for claims – the Childcare Payments Act 2014) of the Tax Credits (Claims and Notifications) Regulations 2002(c) is amended as follows.

- (2) In paragraphs (1) and (2), for “paragraphs (3) and (4)” substitute “paragraphs (2A) to (4)”.
- (3) After paragraph (2) insert—

“(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,

(a) 2002 c. 21.

(b) 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”.

(c) S.I. 2002/2014; relevant amending instruments are S.I. 2003/723, 2009/2887, 2012/848, 2015/669 (which inserted regulation 7A).

regulation 7 shall apply .”.

*Jim Harra
Edward Troup*

25th April 2017

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014) to provide for additional circumstances in which a tax credit claim is to be treated as having been made up to 31 days before the date on which the claim was received by Her Majesty’s Revenue and Customs. This will apply where a claimant (or in the case of joint claimants, either of them) opens a childcare account under the Childcare Payments Act 2014 (c. 28) by making a valid declaration under section 4(2) of that Act (“a declaration”), but does not pay any money out of the account under section 20(1)(a) of that Act (payments in respect of childcare) and closes the childcare account (and any other childcare accounts held).

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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£4.25

UK2017042518 05/2017 19585

<http://www.legislation.gov.uk/id/uksi/2017/597>

ISBN 978-0-11-115809-8



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