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STATUTORY INSTRUMENTS

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**2003 No. 3240**

**TAX CREDITS**

**The Tax Credits (Claims and Notifications)  
(Amendment) Regulations 2003**

*Made* - - - - *10th December 2003*  
*Laid before Parliament* *11th December 2003*  
*Coming into force* - - *1st January 2004*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 4(1), 6 and 65(2) of the Tax Credits Act 2002<sup>(1)</sup> hereby make the following Regulations:

**Citation, commencement and effect**

1. These Regulations may be cited as the Tax Credits (Claims and Notifications) (Amendment) Regulations 2003 and shall come into force on 1st January 2004.
2. The Tax Credits (Claims and Notifications) Regulations 2002<sup>(2)</sup> are amended as follows.
3. In regulation 8(2)(c), for “paragraph (2) of regulation 9”, substitute “paragraph (1)(c) of regulation 9”.
- 4.—(1) Amend regulation 26 as follows.
  - (2) In paragraph (2)—
    - (a) in sub-paragraph (b), for “element”, substitute “credit”; and
    - (b) in sub-paragraph (c), for “regulation 9(2)”, substitute “regulation 9(1)(c)”.
  - (3) In paragraph (3)(c), for “regulation 9(2)”, substitute “regulation 9(1)(c)”.

10th December 2003

*Nick Montagu*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

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(1) 2002 c. 21.  
(2) S.I. 2002/2014.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## 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: “the principal Regulations”). Regulation 1 provides for citation, commencement, and effect. Regulation 2 introduces the amendments to the principal Regulations.

Regulations 3 and 4 amend regulations 8 and 26 of the principal Regulations respectively, making minor corrections of a clerical and drafting nature.

This instrument replaces the provisions contained in regulations 19 to 21 of S.I. 2003/2815, which were purportedly made by HM Treasury under powers conferred on the Commissioners of Inland Revenue. It does not impose any new costs on business.