
STATUTORY INSTRUMENTS

2002 No. 2172

TAX CREDITS

**The Working Tax Credit (Payment
by Employers) Regulations 2002**

Made - - - - - *20th August 2002*
Laid before Parliament *21st August 2002*
Coming into force *1st March 2003*

**THE WORKING TAX CREDIT (PAYMENT
BY EMPLOYERS) REGULATIONS 2002**

1. Citation, commencement and effect
 2. Interpretation
 3. Definition of “relevant employer”
 4. Notification to relevant employer of employee’s entitlement to working tax credit (start notice)
 5. Notification to relevant employer of amendment of amount of employee’s entitlement to working tax credit (amendment notice)
 6. Relevant employer’s obligation to pay working tax credit
 7. Funding of payment of working tax credit
 8. Application for funding
 9. Renewal of funding
 10. Notification of change of circumstances by relevant employer in receipt of funding
 11. Termination of funding
 12. Termination of relevant employer’s obligation to pay working tax credit (stop notice)
 13. Temporary break in relevant employer’s payment of working tax credit (emergency stop notice and restart notice)
 14. Determination of working tax credit funding to be repaid
 15. Inspection of employer’s records
- Signature
Explanatory Note