
STATUTORY INSTRUMENTS

2003 No. 723

TAX CREDITS

The Tax Credits (Claims and Notifications and Payments by the Board) (Amendment) Regulations 2003

Made - - - - *14th March 2003*
Laid before Parliament *14th March 2003*
Coming into force *6th April 2003*

THE TAX CREDITS (CLAIMS AND NOTIFICATIONS AND PAYMENTS BY THE BOARD) (AMENDMENT) REGULATIONS 2003

1. Citation and commencement
2. Amendments to the Tax Credits (Claims and Notifications) Regulations 2002
3. (1) In regulation 2 (interpretation) after the definition of “married...
4. (1) Amend regulation 21 (requirement to notify changes of circumstances...
5. (1) Amend regulation 27 (advance notification) as follows.
6. Amendments to the Tax Credits (Payments by the Board) Regulations 2002
7. (1) Amend regulation 1 (citation, commencement and effect) as follows....
8. In regulation 3 (child tax credit and child care element...
9. (1) Amend regulation 8 (time of payment by way of...
10. For regulation 10 (single payment of small sums of tax...
11. In regulation 13 (manner of payment) in paragraph (2) for...
12. In regulation 14 (entitlement to tax credit or element dependent...
Signature
Explanatory Note