STATUTORY INSTRUMENTS

2017 No. 597

TAX CREDITS

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

Made - - - -	*25th April 2017*
Laid before Parliament	*26th April 2017*
Coming into force - -	*17th May 2017*

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(**1**) and now exercisable by them(**2**), 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(**3**) 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,

(**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".

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