STATUTORY INSTRUMENTS

2015 No. 669

TAX CREDITS

The Tax Credits (Claims and Notifications) (Amendment) Regulations 2015

Made - - - -	*12th March 2015*
Laid before Parliament	*12th March 2015*
Coming into force - -	*6th April 2015*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 4(1)(b), 65(2), (7) and (9) and 67 of the Tax Credits Act 2002(**1**), and now vested in them(**2**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Claims and Notifications) (Amendment) Regulations 2015 and come into force on 6th April 2015.

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

2. After regulation 7 of the Tax Credits (Claims and Notifications) Regulations 2002(**3**), insert—

"**Time limit for claims - the Childcare Payments Act 2014**

7A.—(1) Subject to paragraphs (3) and (4), regulation 7 does not apply where the claim for a tax credit made by a person or persons is received by a relevant authority at an appropriate office during an entitlement period where the person making the claim, or in the case of joint claimants either person, has for that entitlement period made a valid declaration of eligibility under section 4(2) of the Childcare Payments Act 2014(**4**) (declarations of eligibility).

(**1**) 2002 c. 21.
(**2**) By virtue of section 65(2), the powers in section 4(1) were exercisable by the Board. The Board is defined in section 67 as the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for 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 it ascribes to "prescribed".
(**3**) S.I. 2002/2014; relevant amending instruments are S.I. 2003/723, 2004/762, 2008/604, 2009/697, 2009/2887 and 2012/848.
(**4**) 2014 c. 28.

(2) Subject to paragraphs (3) and (4), where a claim for tax credits is received by a relevant authority at an appropriate office during the period of 31 days beginning with the last day of the entitlement period for which 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, regulation 7 shall apply but the date prescribed by paragraph (3) of regulation 7 may be no earlier than the day following the last day of that entitlement period

(3) For the purposes of this regulation, the "appropriate date" is the date on which—

(a) Her Majesty's Revenue and Customs makes an account restriction order in accordance with section 24 of the Childcare Payments Act 2014 (imposing restrictions on childcare accounts) for the purposes of giving effect to a determination made under section 18(2) of that Act (cases where there is more than one eligible person) and regulations made thereunder,

(b) a childcare account is closed in accordance with regulations made under section 25 of the Childcare Payments Act 2014 (closure of childcare accounts), or

(c) a child ceases to be a "qualifying child" for the purposes of the Childcare Payments Act 2014 as defined in regulation 5 of the Childcare Payments (Eligibility) Regulations 2015(**5**)except in the case where they cease to be a "disabled child" as defined in regulation 5(5) of those Regulations.

(4) Where a claim for tax credits is received by a relevant authority at an appropriate office—

(a) during an entitlement period relating to a childcare account where the person making the claim, or in the case of joint claimants either person, has for that entitlement period made a valid declaration of eligibility under section 4(2) of the Childcare Payments Act 2014, or

(b) during the period of 31 days beginning with the day following the last day of that entitlement period,

regulation 7 shall apply but the date prescribed in paragraph (3) of regulation 7 may be no earlier than the appropriate date.

(5) For the purposes of this regulation, the terms "childcare account" and "entitlement period" have the same meanings as they have for the purposes of the Childcare Payments Act 2014 and regulations made thereunder(**6**).".

3. In regulations 4(a), 4(b) and 6(1), for "regulations 7 and 8" insert "regulations 7, 7A and 8".

4. In regulations 11(3)(d), 26(3)(c) and 26A(3)(c), for "regulation 7" substitute "regulations 7 and 7A".

Amendment to the Tax Credits (Immigration) Regulations 2003

5. In regulation 3(7) of the Tax Credits (Immigration) Regulations 2003(**7**), for "Regulations 7 and 8" substitute "Regulations 7, 7A and 8".

(**5**) S.I. 2015/448.
(**6**) Section 15 of the Childcare Payments Act 2014 gives the meaning of a childcare account for the purposes of that Act. Section 5 of that Act also provides that in general an entitlement period is a period of 3 months but provides powers for regulations to be made altering the length of that entitlement period and also to determine when entitlement periods are to begin and end
(**7**) S.I. 2003/653; there are no relevant amending instruments.