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STATUTORY INSTRUMENTS

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**2002 No. 2014**

**TAX CREDITS**

**The Tax Credits (Claims and Notifications) Regulations 2002**

*Made* - - - - - *31st July 2002*  
*Laid before Parliament* *31st July 2002*  
*Coming into force* *12th August 2002*

**THE TAX CREDITS (CLAIMS AND NOTIFICATIONS) REGULATIONS 2002**

PART 1

GENERAL

1. Citation, commencement and effect
2. Interpretation
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PART 2

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- 7A. Time limit for claims - the Childcare Payments Act 2014
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**Changes to legislation:** There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002. (See end of Document for details)

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21. Requirement to notify changes of circumstances which may decrease the rate at which a person or persons is or are entitled to tax credit or mean that entitlement ceases
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- 25A Coronavirus – date of notification – cases where change of circumstances may increase the maximum rate
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30. Employers
31. Persons by whom child care is provided
32. Dates to be specified in notices under section 14(2), 15(2), 16(3), 18(10) or 19(2) of the Act

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#### FINAL DECISIONS

33. Dates to be specified in notices under section 17 of the Act

**Changes to legislation:** *There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002. (See end of Document for details)*

34. Manner in which declaration or statement in response to a notice under section 17 of the Act to be made
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  36. Circumstances where one person may act for another in response to a notice under section 17 of the Act
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002.