

**Directions under regulation 3 of the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014)**

These directions apply in relation to the delivery of information by electronic communication to the Commissioners for Her Majesty's Revenue and Customs in relation to the matters referred to by Parts 2 and 3 of the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014) ("the Claims and Notifications Regulations").

**Claims and notifications under Parts 2 and 3 of the Tax Credits (Claims and Notifications) Regulations 2002**

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the manner in which a person may make claims or provide notifications of changes of circumstances under Part 2 or Part 3 of the Claims and Notifications Regulations respectively is through the GOV.UK internet domain.

**Commencement**

These Directions shall have effect from 16 January 2015.

**Signature**

*Nick Lodge  
Ruth Owen*

Two of the Commissioners for Her Majesty's Revenue and Customs

12th January 2015