# APPLICATIONS FOR CREDITS FOR PARENTS AND CARERS

## Contents

<table>
<thead>
<tr>
<th>Paragraphs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
</tr>
<tr>
<td>Applications for credits for parents and carers</td>
</tr>
<tr>
<td>Annotations</td>
</tr>
<tr>
<td>Contacts</td>
</tr>
</tbody>
</table>

## INTRODUCTION

1. This memo gives guidance on a change to applications for credits for parents and carers introduced by the Social Security (Credits) (Amendment) Regulations 2010 (SS (Credits) (Amdt) Regs) (SI 2010 No. 385). The change takes effect on 6.4.10\(^1\).

\(^1\) SS (Credits) (Amdt) Regs, reg 1

## APPLICATIONS FOR CREDITS FOR PARENTS AND CARERS

2. Paragraph 13 of Memo DMG 04/10 gives guidance on applications for credits for parents and carers. The change\(^1\) means that that guidance will not apply. It is replaced by paragraph 3 below.

\(^1\) reg 3

3. Applications for credits where paragraphs 5 and 7 1. of Memo DMG 04/10 apply are made to HMRC\(^1\). Applications for credits where paragraph 7 2. of Memo DMG 04/10 applies are made to the Secretary of State\(^2\). Applications are not required where the person is a married woman who is not entitled to CA credits because of an election to pay reduced rate NI contributions\(^3\). Applications must be received

1. before the end of the tax year following the tax year in respect of which the application relates\(^4\) or
2. within such further time which is reasonable in the circumstances\(^5\).

\(^1\) Social Security (Contribution Credits for Parents and Carers) Regulations 2010, reg 9(b); \(^2\) reg 10(1); 
\(^3\) reg 10(2); \(^4\) Social Security (Contribution Credits for Parents and Carers) Regulations 2010, reg 12(a); \(^5\) reg 12(b)

ANNOTATIONS

Please annotate the number of this memo (15/10) against Memo DMG 04/10 paragraph 13.

CONTACTS

If you have any queries about this memo, please write to Decision Making and Appeals (DMA) Leeds, GS36, Quarry House, Leeds. Existing arrangements for such referrals should be followed, as set out in Memo DMG 26/08 - Obtaining legal advice and guidance from DMA Leeds.

DMA Leeds: March 2010