
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I.1999/991) (“the principal Regulations”) in consequence of the transfer under the Tax Credits Act 1999 (c. 10) of functions relating to family credit and disability working allowance from the Department of Social Security to the Treasury and the Inland Revenue on 5th October 1999. Family credit and disability working allowance are to become known as working families' tax credit and disabled person's tax credit respectively as from 5th October 1999.

The Regulations also substitute regulations in the principal Regulations relating to the furnishing of information to enable the Board of Inland Revenue to determine whether a decision awarding working families' tax credit or disabled person's tax credit should be revised under section 9 of the Social Security Act 1998 (c. 14) or superseded under section 10 of that Act.

Regulation 1 provides for citation, commencement and effect and regulation 2 for interpretation.

Regulations 3 to 27 amend the principal Regulations and, in particular, regulation 13 substitutes new regulations 17 and 18 of the principal Regulations relating to the furnishing of information to determine whether an award of working families' tax credit or disabled person's tax credit should be revised or superseded, with provision for suspension or termination of any such award in the event of failure to furnish the required information.