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STATUTORY INSTRUMENTS

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**1999 No. 2570**

**The Tax Credits (Decisions and Appeals)  
(Amendment) Regulations 1999**

**Amendments to the principal Regulations**

**14.**—(1) Regulation 19 shall be amended as follows.

(2) In paragraph (1)—

(a) after the words “Secretary of State”, where those words first occur, there shall be inserted the words “or the Board”;

(b) in sub-paragraph (a)—

(i) after the words “Secretary of State considers” there shall be inserted the words “or the Board consider”;

(ii) after the word “himself” there shall be inserted the words “or themselves”;

(c) in sub-paragraph (b)—

(i) after the words “Secretary of State considers” there shall be inserted the words “or the Board consider”;

(ii) after the word “his” there shall be inserted the words “or their”.

(3) In paragraphs (2) and (3) after the words “Secretary of State” there shall be inserted the words “or the Board”.