
STATUTORY INSTRUMENTS

1999 No. 2571

The Tax Credits (Payments on Account, Overpayments and Recovery) (Amendment) Regulations 1999

Amendments to the principal Regulations

5.—(1) Regulation 3(1) is amended as follows.

(2) At the beginning there shall be inserted “(1)” and in the paragraph (1) so formed, for the word “Where” where it first appears there shall be substituted the words “Subject to paragraph (2), where”.

(3) At the end of paragraph (1) so formed there shall be added—

“(2) Where the interim payment mentioned in paragraph (1)(a) is a payment on account of tax credit, paragraph 1(a), but not paragraph 1(b), shall apply with the modification that, for the words “Secretary of State” there is substituted the word “Board”.”