
STATUTORY INSTRUMENTS

1999 No. 2571

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

Amendments to the principal Regulations

9.—(1) Regulation 11 is amended as follows.

(2) In paragraph (1) for the word “Where” there shall be substituted the words “Subject to paragraph (4), where”.

(3) After paragraph (3) there shall be added—

“(4) Where the payment mentioned in paragraph (1) is a payment of tax credit, paragraphs (1) and (2) shall apply with the modifications that—

(a) in paragraph (1) for the words “Secretary of State's” there is substituted the word “Board's”, and

(b) in paragraph (2) for the words “Secretary of State” there is substituted the word “Board”.”