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STATUTORY INSTRUMENTS

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**1999 No. 2572**

**The Tax Credits (Claims and Payments)  
(Amendment) Regulations 1999**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits (Claims and Payments) (Amendment) Regulations 1999 and shall come into force on 5th October 1999 immediately after the coming into force of section 2(1)(c) of the Tax Credits Act 1999.

(2) These Regulations have effect—

- (a) with respect only to tax credit, and
- (b) with respect to award periods of tax credit commencing on or after 5th October 1999.