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STATUTORY INSTRUMENTS

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**1999 No. 2574**

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

**Amendments to the principal Regulations**

7. In regulation 13—

- (a) In paragraph (2) for the words “reviewed by the adjudicating authority” there shall be substituted the words “revised or superseded by the adjudicating authority under Article 10 or 11 of the Social Security (Northern Ireland) Order 1998(1)”;  
(b) after paragraph (6)(2) there shall be added the following paragraphs—

“(7) Where on or after 7th September 1999 but before 5th October 1999 a person claims family credit or disability working allowance but does not satisfy the requirements for entitlement to that benefit on the date on which the claim is made, and the adjudicating authority is of the opinion that he will satisfy the requirements for working families' tax credit or disabled person's tax credit for a period beginning on 5th October 1999, the claim shall be treated by the adjudicating authority as a claim made on 5th October 1999 for a period starting on that date.

(8) Where on or after 20th September 1999 but before 2nd October 1999 a person claims working families' tax credit or disabled person's tax credit, the claim shall be treated by the adjudicating authority as a claim made on 5th October 1999 for a period starting on that date or on such later date as is specified in the claim.”

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(1) S.I.1988/1506 (N.I. 10).

(2) Paragraph (6) was added by regulation 2(3)(b) of S.R. 1994 No. 345.