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STATUTORY INSTRUMENTS

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**2007 No. 824**

The Tax Credits (Miscellaneous  
Amendments) Regulations 2007

**The Tax Credits (Payments by the Commissioners) Regulations 2002**

**15.** In regulation 12 (amounts of payments) of the Tax Credits (Payments by the Commissioners) Regulations 2002<sup>(1)</sup>, in paragraph (3) for “shall” substitute “may”.

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<sup>(1)</sup> [S.I. 2002/2173](#), amended by [S.I. 2005/2200](#); there are other amending instruments but none is relevant.