
EXPLANATORY NOTE

(This note is not part of the Order)

Articles 3 to 5 of this Order apply and amend legislation applying in Northern Ireland to allow for the recovery of the following amounts. They are amounts specified in notices given under section 29 of the Tax Credits Act 2002 (c.21) (“the 2002 Act”) (which specify amounts of overpayments of tax credits), the amounts of penalties imposed under section 31 or 32 of that Act (which are imposed respectively in connection with the making of incorrect statements and failing to comply with requirements in connection with claims for, and awards of, tax credits) and, when read with article 2(2), the amounts of interest carried on those amounts.

In particular, articles 3 and 4 apply certain provisions of the Social Security Administration (Northern Ireland) Act 1992 (c.8) and the Social Security (Overpayments and Recovery) Regulations (Northern Ireland) 2016 (S.R. 2016 No. 224) (“the 2016 Regulations”) to enable all of the amounts referred to above to be treated as if they were amounts recoverable by the Department for Communities for Northern Ireland (“the relevant Northern Ireland Department”) under that legislation. Article 5 makes a consequential amendment to the 2016 Regulations.

Article 6 amends the 2002 Act to enable overpayments of tax credits to be recovered by the Secretary of State or, as the case may be, the relevant Northern Ireland Department, where a notice under section 29(4) of that Act so states. Articles 7 and 8 make consequential amendments to existing provisions which modify sections 28 and 29 of the 2002 Act and article 9 makes a revocation consequential on article 6.

An impact assessment has not been produced for this instrument as it has no impact on business or civil society organisations.