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STATUTORY INSTRUMENTS

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**2002 No. 527**

**SOCIAL SECURITY, NORTHERN IRELAND  
TAXES, NORTHERN IRELAND**

**The Tax Credits (Claims and Payments and Miscellaneous  
Amendments) (Northern Ireland) Regulations 2002**

|                               |         |                       |
|-------------------------------|---------|-----------------------|
| <i>Made</i>                   | - - - - | <i>7th March 2002</i> |
| <i>Laid before Parliament</i> |         | <i>8th March 2002</i> |
| <i>Coming into force</i>      | - -     | <i>2nd April 2002</i> |

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 5(1)(a) and (b) and 167(1) of the Social Security Administration (Northern Ireland) Act 1992<sup>(1)</sup>, and Articles 2(2), 10(1) and 11(3) of the Social Security (Northern Ireland) Order 1998<sup>(2)</sup>, and now vested in them<sup>(3)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits (Claims and Payments and Miscellaneous Amendments) (Northern Ireland) Regulations 2002 and shall come into force on 2nd April 2002.

(2) These Regulations have effect with respect only to tax credit.

**Interpretation**

2. In these Regulations “tax credit” means working families' tax credit or disabled person's tax credit, construing those terms in accordance with section 1(1) of the Tax Credits Act 1999.

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(1) 1992 c. 8. Section 165(1) was amended by paragraph 49(2) and (4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Order 1999 (S.I.1999/671). Section 167(1) is cited because of the meaning ascribed to the word “prescribe”.  
(2) S.I. 1998/1506 (N.I. 10).  
(3) See section 2(1)(c) of, and paragraphs 7(d), 8(b) and 22(b) and (c) of Schedule 2 to, the Tax Credits Act 1999 (c. 10).

### **Amendment of regulation 19 of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987**

3.—(1) Amend regulation 19 of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(4) as follows.

(2) In paragraph (4)(a) after the word “any” insert “one or more”.

(3) For paragraph (6) substitute the following paragraph—

“(6) In the case of a claim for working families' tax credit or disabled person's tax credit, where—

- (a) the claim is not made within the time specified for that benefit in Schedule 4;
- (b) any one or more of the circumstances specified in paragraph (7) applies or has applied to the claimant; and
- (c) as a result of that circumstance or those circumstances the claimant could not reasonably have been expected to make the claim earlier,

the prescribed time for claiming the benefit shall be extended, subject to a maximum extension of one month, to the date on which the claim is made.”.

### **Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999**

4.—(1) Amend the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999(5) as follows.

(2) In regulation 3 (revision of decisions) for paragraph (7) substitute the following paragraph—

“(7) Where—

- (a) an officer of the Board makes a decision under Article 9 or 11 awarding tax credit to a claimant (“the original award”); and
- (b) an award of another relevant benefit or of an increase in the rate of another relevant benefit is made to the claimant or a member of his family for a period which includes the date on which the original award took effect,

an officer of the Board may revise the original award.”.

(3) In regulation 6(2) (supersession of decisions) for sub-paragraph (e) substitute the following sub-paragraph—

“(e) is a decision where—

- (i) the claimant has been awarded tax credit, and
- (ii) subsequent to the first day of the period to which entitlement to that award relates, the claimant or a member of his family becomes entitled to another relevant benefit or to an increase in the rate of another relevant benefit;”.

(4) In regulation 7 (date from which a decision superseded under Article 11 of the Social Security (Northern Ireland) Order 1998 takes effect) for paragraph (7) substitute the following paragraph—

“(7) A decision which is superseded in accordance with regulation 6(2)(e) shall be superseded from the date on which entitlement arises to the other relevant benefit referred to in regulation 6(2)(e)(ii) or to an increase in the rate of that other relevant benefit.”.

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(4) [S.R. 1987 No. 465](#). Regulation 19 was substituted by [S.R. 1997 No. 156](#) and amended by [S.R. 1997 No. 417](#), [S.I. 1999/2574](#), [2000/2979](#) and [2001/568](#).

(5) [S.R. 1999 No. 162](#).

7th March 2002

*Tim Flesher*  
*Ann Chant*  
Two of the Commissioners of Inland Revenue

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend, in relation to working families' tax credit and disabled person's tax credit, the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987 ("the Claims and Payments Regulations") and the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999 ("the Decisions and Appeals Regulations").

Regulation 3 amends regulation 19 of the Claims and Payments Regulations to provide for an extension of the time for claiming working families' tax credit or disabled person's tax credit in specified circumstances.

Regulation 4 amends the Decisions and Appeals Regulations. The power to revise or supersede a decision under regulation 3(7) or 6(2)(e) is amended. The date from which certain decisions are superseded under regulation 7(7) is amended.

These Regulations do not impose a charge on business.