

Draft Regulations laid before Parliament under paragraph 37 of Schedule 2 to the Tax Credits Act 1999 for approval by resolution of each House of Parliament

DRAFT STATUTORY INSTRUMENTS

2002 No.

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

**The Tax Credits (Decisions and Appeals)
(Northern Ireland) (Amendment) Regulations 2002**

Made - - - - 2002
Coming into force - - 21st May 2002

Whereas a draft of this instrument was laid before Parliament in accordance with paragraph 37 of Schedule 2 to the Tax Credits Act 1999(1) and approved by resolution of each House Of Parliament:
Now, therefore, the Commissioners of Inland Revenue, in exercise of the powers conferred by the enactments set out in the Schedule to this instrument and now vested in them(2), hereby make the following Regulations:

(1) 1999 c. 10.
(2) See section 2(1)(c) and (4) of, and paragraphs 8(b) and 22(c) of Schedule 2 to, the Tax Credits Act 1999, whereby functions concerning working families' tax credit and disabled person's tax credit were transferred to the Commissioners of Inland Revenue.