
STATUTORY INSTRUMENTS

2017 No. 781

**The Tax Credits (Exercise of Functions in relation
to Northern Ireland and Notices for Recovery
of Tax Credit Overpayments) Order 2017**

Application of the Administration (Northern Ireland) Act

3.—(1) Subject to paragraph (2), the amount specified in a notice or, as the case may be, the amount of a penalty is, for the purposes of the Administration (Northern Ireland) Act, to be treated as if it were an amount recoverable under section 69ZB of that Act⁽¹⁾.

(2) Section 69ZB of the Administration (Northern Ireland) Act has effect in relation to the amount specified in a notice or, as the case may be, the amount of a penalty, as if subsection (3) were omitted.

(1) Section 69ZB is inserted by article 109(1) of the Welfare Reform (Northern Ireland) Order [2015 \(No.2006 \(N.I.1\)\)](#).