
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

Amendment of the 2002 Act

6.—(1) The 2002 Act is amended as follows.

(2) In section 28 (overpayments)—

(a) in subsection (1), for “Board may” substitute “Commissioners may”;

(b) also in subsection (1), for “repaid to the Board” substitute—

“—

(a) repaid to the Commissioners; or

(b) treated as if it were an amount recoverable by the Secretary of State under section 71ZB of the Administration Act⁽¹⁾ or (as the case may be) by the relevant Northern Ireland Department under section 69ZB of the Administration (Northern Ireland) Act”;

(c) in subsection (3), for the words from “the amount” to the end substitute “to the Commissioners, the Secretary of State or (as the case may be) the relevant Northern Ireland Department, the amount which the Commissioners decide is to be repaid or treated as recoverable under subsection (1)(b)”;

(d) in subsection (4), for the words from “the amount” to “is to repay” substitute “to the Commissioners, the Secretary of State or (as the case may be) the relevant Northern Ireland Department, the amount mentioned in subsection (3) unless the Commissioners decide that each is liable for”;

(e) in subsections (5) and (6), for “Board”, in each place it occurs, substitute “Commissioners”;

(f) after subsection (6) insert—

“(7) In this section and in section 29—

“the Administration Act” means the Social Security Administration Act 1992⁽²⁾;

“the Administration (Northern Ireland) Act” means the Social Security Administration (Northern Ireland) Act 1992;

“the relevant Northern Ireland Department” means the Department for Communities.

(8) In this section, “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs.”.

(3) In section 29 (recovery of overpayments)—

(a) in subsection (1), after “repaid” insert “or paid”;

(1) Section 71ZB is inserted by section 105(1) of the Welfare Reform Act 2012.

(2) 1992 c.5.

(b) for subsection (4), substitute—

“(4) Where a notice states that this subsection applies in relation to an amount (or part of an amount), it may be recovered—

- (a) subject to provision made by regulations, by deduction from payments of any tax credit under an award made for any period to the person, or either or both of the persons, to whom the notice was given;
- (b) by the Secretary of State—
 - (i) by deductions under section 71ZC of the Administration Act (deduction from benefit);
 - (ii) by deductions under section 71ZD of that Act (deduction from earnings);
or
 - (iii) as set out in section 71ZE of that Act (court action etc); or
- (c) by the relevant Northern Ireland Department—
 - (i) by deductions under section 69ZC of the Administration (Northern Ireland) Act (deduction from benefit);
 - (ii) by deductions under section 69ZD of that Act (deduction from earnings);
or
 - (iii) as set out in section 69ZE of that Act (court action etc).”.