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STATUTORY INSTRUMENTS

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**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 Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016**

**8.—**(1) Regulation 10 of the Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016<sup>(1)</sup> (modification of tax credits legislation: overpayments and penalties) is amended as follows.

(2) In paragraph (3)—

(a) in sub-paragraph (a), for head (ii) substitute—

“(ii) in paragraph (b), for the words from “as if it were” to the end substitute “as an overpayment of universal credit”;

(b) omit sub-paragraph (b).

(3) Omit paragraph (4).