
STATUTORY INSTRUMENTS

1999 No. 2570

**The Tax Credits (Decisions and Appeals)
(Amendment) Regulations 1999**

Amendments to the principal Regulations

- 23.**—(1) Regulation 33 shall be amended as follows.
- (2) In paragraph (1)—
- (a) after the words “Secretary of State”, where those words first occur, there shall be inserted the words “or the Board”;
 - (b) after the words “Secretary of State accepts” there shall be inserted the words “or the Board accept”.
- (3) In paragraph (2)—
- (a) the word “and” immediately following sub-paragraph (d) shall be omitted;
 - (b) after sub-paragraph (d) there shall be inserted the following sub-paragraph—
“(dd) in the case of an appeal against a decision relating to working families' tax credit or disabled person's tax credit, a Tax Credits Office of the Board, and.”
- (4) In paragraphs (3) and (5) to (9) after the words “Secretary of State” there shall be inserted the words “or the Board”.
- (5) In paragraph (4)—
- (a) after the words “Secretary of State is satisfied” there shall be inserted the words “or the Board are satisfied”;
 - (b) after the word “he” there shall be inserted the words “or they”.
- (6) In paragraph (7) after the words “Secretary of State's”, in both places where they occur, there shall be inserted the words “or the Board's”.