
STATUTORY INSTRUMENTS

1999 No. 2570

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

Amendments to the principal Regulations

6.—(1) Regulation 3 shall be amended as follows.

(2) In paragraphs (1), (2) and (7) to (9), after the words “Secretary of State”, wherever occurring, there shall be inserted the words “or the Board or an officer of the Board”.

(3) In paragraphs (1) and (2) after the word “he” there shall be inserted the words “or they”, and in paragraph (1) after the word “him” there shall be inserted the words “or them”.

(4) In paragraph (5)(1)—

(a) for the words “Secretary of State”, in the first place where they occur, there shall be substituted the words “Board or an officer of the Board”;

(b) for sub-paragraph (b) there shall be substituted the following sub-paragraph—

“(b) which was made in ignorance of, or was based on a mistake as to, some material fact,”;

(c) for the words “at any time by the Secretary of State” there shall be substituted the words “by the Board or an officer of the Board at any time not later than the end of the period of six years immediately following the date of the decision or, where ignorance of the material fact referred to in sub-paragraph (b) was caused by the fraudulent or negligent conduct of the claimant, not later than the end of the period of twenty years immediately following the date of the decision.”

(5) In paragraph (10) after the words “Secretary of State” there shall be inserted the words “or the Board”.

(6) In paragraph (11)(2) after sub-paragraph (d) there shall be added

“or

(e) in the case of a person who has claimed working families' tax credit or disabled person's tax credit, a Tax Credits Office, the address of which is indicated on the notification of the original decision.”

(1) Regulation 3(5) was amended by regulation 2 of S.I.1999/1623.

(2) Regulation 3(11) was amended by regulation 3(3)(b) of S.I. 1999/1662 (C. 47).