
STATUTORY INSTRUMENTS

1999 No. 991

**The Social Security and Child Support
(Decisions and Appeals) Regulations 1999**

^{F1} PART III

SUSPENSION, TERMINATION AND OTHER MATTERS

CHAPTER I

SUSPENSION AND TERMINATION

Provision of information or evidence

17.—^{F1}(1) This regulation applies where the Board require information or evidence for a determination whether a decision awarding tax credit should be—

- (a) revised under section 9; or
- (b) superseded under section 10.

(2) The relevant person shall furnish such certificates, documents, information and evidence as may be required by the Board for the purposes of paragraph (1), and shall do so within one month of being required to do so or such longer period as the Board may consider reasonable.

(3) In paragraph (2) “the relevant person” means any of the following—

- (a) the claimant concerned;
- (b) where the tax credit could have been claimed by either of two partners or where entitlement to or the amount of the tax credit was affected or liable to be affected by the circumstances of either partner, the partner other than the claimant;
- (c) the employer of the claimant or, where sub-paragraph (b) applies, the employer of the partner other than the claimant.

(4) Where the claimant or any partner of the claimant is aged not less than 60 and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract, the claimant shall, where the Board so require and within one month of being required to do so or such longer period as the Board may consider reasonable, furnish the following information—

- (a) the name and address of the pension fund holder;
- (b) such other information, including any reference number or policy number, as is needed to enable the personal pension scheme or retirement annuity contract to be identified.

(5) A pension fund holder to whom paragraph (4) applies shall, where the Board so require and within one month of being required to do so or such longer period as the Board may consider reasonable, provide the Board with the information specified in paragraph (6).

(6) The information referred to in this paragraph is—

- (a) where the purchase of an annuity under a personal pension scheme has been deferred, the amount of any income which is being withdrawn from the personal pension scheme;
- (b) in the case of—
- (i) a personal pension scheme where income withdrawal is available, the maximum amount of income which may be withdrawn from the scheme; or
 - (ii) a personal pension scheme where income withdrawal is not available, or a retirement annuity contract, the maximum amount of income which might be withdrawn from the fund if the fund were held under a personal pension scheme where income withdrawal was available,
- calculated by or on behalf of the pension fund holder by means of tables prepared from time to time by the Government Actuary which are appropriate for this purpose.

(7) Every person providing childcare in respect of which a claimant to whom regulation 46A of the Family Credit (General) Regulations 1987 applies is incurring relevant childcare charges (within the meaning of that regulation), including a person providing childcare on behalf of a school, local authority, childcare scheme or establishment within paragraph (2)(b), (c) or (d) of that regulation, shall furnish such certificates, documents, information and evidence as may be required by the Board for the purposes of paragraph (1), and shall do so within one month of being required to do so or such longer period as the Board may consider reasonable.]

- F1** Regs. 17 18 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits \(Decisions and Appeals\) \(Amendment\) Regulations 1999 \(S.I. 1999/2570\)](#) , regs. 1 , **13**
- F2** Reg. 17(2)(c)(ca) substituted for reg. 17(2)(c) (17.4.2012) by [The Social Security \(Suspension of Payment of Benefits and Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/824\)](#), regs. 1, **4(3)(a)**
- F3** Reg. 17(2)(f) added (27.7.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#) , regs. 1(2)(a) , **40**
- F4** Reg. 17(4)(a)(i) substituted (17.4.2012) by [The Social Security \(Suspension of Payment of Benefits and Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/824\)](#), regs. 1, **4(3)(b)**
- F5** Words in reg. 17(4)(b) substituted (17.4.2012) by [The Social Security \(Suspension of Payment of Benefits and Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/824\)](#), regs. 1, **4(3)(c)**
- F6** Reg. 17(4A) inserted (17.4.2012) by [The Social Security \(Suspension of Payment of Benefits and Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/824\)](#), regs. 1, **4(3)(d)**
- F7** Word in reg. 17(5) substituted (28.6.2010) by [Social Security \(Miscellaneous Amendments\) \(No.3\) Regulations 2010 \(S.I. 2010/840\)](#), regs. 1, **7(6)**

Marginal Citations

- M1** Schedule 1B was inserted by [S.I. 1996/206](#) .
- M2** [S.I. 1976/615](#) ; relevant amending instruments are [S.I. 1982/699](#) , 1992/247 and 1994/2975.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security and Child Support (Decisions and Appeals) Regulations 1999, Section 17.