
STATUTORY INSTRUMENTS

2000 No. 127

**The Tax Credits (Decisions and Appeals)
(Amendment) Regulations 2000**

1.—(1) These Regulations may be cited as the Tax Credits (Decisions and Appeals) (Amendment) Regulations 2000 and shall come into force on 14th February 2000.

(2) These Regulations have effect—

- (a)** with respect only to working families' tax credit and disabled person's tax credit, and
- (b)** with respect to award periods of working families' tax credit or disabled person's tax credit commencing on or after 5th October 1999.

2. Regulation 5(b) of the Tax Credits (Decisions and Appeals) (Amendment) Regulations 1999⁽¹⁾ (“regulation 5(b)”) and regulation 2(b) of the Social Security and Child Support (Decisions and Appeals) Regulations 1999⁽²⁾ (“regulation 2(b)”) shall have effect as if—

- (a)** in regulation 5(b) before sub-paragraph (ii) there were inserted the following sub-paragraph—
 - “(i) after the words “Secretary of State”, where those words first occur, there shall be inserted the words “or of an officer of the Board”.”; and
- (b)** regulation 2(b) were amended accordingly.

21st January 2000

Nick Montagu
Tim Flesher
Two of the Commissioners of Inland Revenue