
STATUTORY INSTRUMENTS

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 2014

7.—(1) Regulation 12 of the Universal Credit (Transitional Provisions) Regulations 2014⁽¹⁾ (modification of tax credits legislation: overpayments and penalties) is amended as follows.

(2) In paragraph (3)—

(a) in sub-paragraph (a), for paragraph (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).