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DRAFT STATUTORY INSTRUMENTS

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**2002 No.**

The Tax Credits (Decisions and Appeals)  
(Northern Ireland) (Amendment) Regulations 2002

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits (Decisions and Appeals) (Northern Ireland) (Amendment) Regulations 2002 and shall come into force on 21st May 2002.

(2) These Regulations have effect with respect only to tax credit.