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STATUTORY INSTRUMENTS

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**1999 No. 2570**

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

**Amendments to the principal Regulations**

**16.**—(1) Regulation 21 shall be amended as follows.

(2) In paragraph (3) after the words “Secretary of State” there shall be inserted the words “or the Board”.

(3) In paragraph (4)—

- (a) after the words “the Secretary of State” there shall be inserted the words “or the Board”;
- (b) in sub-paragraph (a) after the words “certifies in writing that he is” there shall be inserted the words “, or certify in writing that they are,”;
- (c) in sub-paragraph (b) after the word “considers” there shall be inserted the words “, or consider,”: