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STATUTORY INSTRUMENTS

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**2008 No. 2169**

The Tax Credits (Miscellaneous  
Amendments) (No. 2) Regulations 2008

**Amendment of the Tax Credits (Claims and Notifications) Regulations 2002**

12. In regulation 5(2) (manner in which claims to be made)(1) for sub-paragraph (b) substitute—  
“(b) in such other manner as the Board may decide having regard to all the circumstances.”

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(1) Regulation 5(2) was amended by [S.I. 2003/723](#).