## STATUTORY INSTRUMENTS

## 2003 No. 1382

## **TAX CREDITS**

The Tax Credits (Employer Penalty Appeals) Regulations 2003

Made---23rd May 2003Laid before Parliament28th May 2003Coming into force18th June 2003

## THE TAX CREDITS (EMPLOYER PENALTY APPEALS) REGULATIONS 2003

- 1. Citation and Commencement
- 2. Interpretation
- 3. Part 5 of the Taxes Management Act
- 4. In section 44 of the Act (General Commissioners) —
- 5. In section 46 of the Act (General and Special Commissioners)—...
- 6. In section 46A of the Act (regulations about jurisdiction)—
- 7. In section 48 of the Act—(a) in subsection (1)...
- 8. In section 49(1) of the Act, for the words "an...
- 9. In section 54 of the Act—(a) in subsection (1)...
- 10. Omit sections 53, 56, 56A and 58 of the Act....
  Signature
  Explanatory Note