

SCHEDULE 3

Minor, consequential and supplemental provisions

Tax Credits Act 2002

191.—(1) Section 63 of the Tax Credits Act 2002⁽¹⁾ (tax credits appeals etc: temporary modifications) is amended as follows.

(2) In subsections (2), (3), (4), (6) and (8) for “an appeal tribunal” substitute “the appropriate tribunal”.

(3) In subsection (5)(a) for “appeal tribunal” substitute “appropriate tribunal”.

(4) In subsection (6) for “a Social Security Commissioner” substitute “the Upper Tribunal or a Northern Ireland Social Security Commissioner”.

(5) In subsection (7) for “the Social Security Commissioner” substitute “the Upper Tribunal or the Northern Ireland Social Security Commissioner”.

(6) In subsection (8) for “a Social Security Commissioner” substitute “the Upper Tribunal or a Northern Ireland Social Security Commissioner”.

(7) For subsection (10) substitute—

“(10) “Appropriate tribunal” means—

(a) the First-tier Tribunal, or

(b) an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998.”.

(8) In subsection (13) for the words from the beginning to “in Northern Ireland,” substitute ““Northern Ireland Social Security Commissioner” means”.

⁽¹⁾ 2002 c.21.