

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Tax Credits (Payments by the Commissioners) Regulations 2002

78.—(1) Regulation 11 of the Tax Credits (Payments by the Commissioners) Regulations 2002⁽¹⁾ is amended as follows.

(2) In paragraph (2) for “the appropriate tribunal, the” substitute “the First-tier Tribunal, the appeal tribunal, the”.

(3) In paragraph (4)—

(a) for “the appropriate tribunal, the” substitute “the First-tier Tribunal, the appeal tribunal, the”; and

(b) in sub-paragraph (b) for “appropriate tribunal” substitute “First-tier Tribunal or the appeal tribunal”.

(4) In paragraph (5) for “Appropriate tribunal” substitute “Appeal tribunal”.

(1) [S.I. 2002/2173](#). Regulation 11 was amended by paragraph 190 of Schedule 1 to [S.I. 2008/2683](#).