

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Tax Credits (Appeals) Regulations 2002**

**82.**—(1) Regulation 12 (application of section 39 etc) is amended as follows.

(2) For paragraph (2)(c) substitute—

“(c) omit the definition of “relevant benefit””.

(3) For paragraph (3)(b) substitute—

“(b) omit the definition of “relevant benefit””.