
STATUTORY INSTRUMENTS

2014 No. 886

The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014

Revocation (for Great Britain) and amendment (for Northern Ireland) of the Tax Credits (Notice of Appeal) Regulations 2002

3.—(1) The Tax Credits (Notice of Appeal) Regulations 2002⁽¹⁾ are revoked (for England and Wales and Scotland).

(2) Those Regulations are amended (for Northern Ireland) as follows.

(3) In regulations 2(1), omit: “to the Board”.

(4) In regulation 2(2)(a), after “writing”, insert: “to the appropriate office”.

(5) In regulations 2(3) and 2(4), for “Board” substitute: “appropriate office”.

(6) In regulation 2(5)—

(a) for “Board”, substitute: “appropriate office”;

(b) for “the Commissioners of Inland Revenue”, substitute: “any office specified in writing for the purpose by the Department for Social Development in Northern Ireland”.