
STATUTORY INSTRUMENTS

2014 No. 886

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

Child benefit and guardian's allowance: amendment of the Social Security Act 1998 and the Social Security (Northern Ireland) Order 1998

4.—(1) After section 12(3C) of the Social Security Act 1998(1), insert—

“(3D) In the case of a decision relating to child benefit or guardian's allowance(2), the making of any appeal under this section against the decision as originally made must follow the Commissioners for Her Majesty's Revenue and Customs first deciding, on an application made for revision of that decision under section 9, not to revise the decision.”.

(2) After Article 13(2) of the Social Security (Northern Ireland) Order 1998(3), insert—

“(2A) In the case of a decision relating to child benefit or guardian's allowance(4), the making of any appeal under this section against the decision as originally made must follow the Commissioners for Her Majesty's Revenue and Customs first deciding, on an application made for revision of that decision under Article 10, not to revise the decision.”.

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- (1) [1998 c. 14](#). Section 12(3C) was inserted by the Welfare Reform Act 2012, section 102(1) and (3). By sections 50(1) and 50(2) (e) of the Tax Credits Act 2002, the functions of the Secretary of State under Chapter 2 of Part 1 of the Social Security Act 1998, so far as they relate to child benefit and guardian's allowance, were transferred to the Board of the Inland Revenue. By paragraphs 12 and 15 of Schedule 4 to the 2002 Act, relevant references in Chapter 2 of Part 1 of the 1998 Act are to be construed as references to the Board or an officer of the Board. Section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that those Commissioners have these functions of the Commissioners of Inland Revenue, and section 50(1) of that Act provides that references to “the Commissioners of Inland Revenue” (however expressed) must be taken accordingly.
- (2) Guardian's allowance falls within section 8(3)(a) of the Social Security Act 1998.
- (3) [S.I. 1998/1506 \(N.I. 10\)](#). Article 13(2) was substituted by [S.I. 1999/671](#), Schedule 6, paragraph 19. By sections 50(1), 50(2) (f) and 67 of the Tax Credits Act 2002, the functions of the Department for Social Development in Northern Ireland under Chapter 2 of Part 2 of [S.I. 1998/1506 \(N.I. 10\)](#), so far as they relate to child benefit and guardian's allowance, were transferred as noted in footnote (a). Paragraphs 16 and 19 of Schedule 4 to the 2002 Act make provision corresponding to paragraphs 12 and 15 as noted there.
- (4) Guardian's allowance falls within Article 9(3)(a) of [S.I. 1998/1506 \(N. I 10\)](#).