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STATUTORY INSTRUMENTS

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**2002 No. 2926**

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

**Application of section 39 of the 1998 Act and Article 39 of the 1998 Order**

**12.**—(1) Section 39 of the 1998 Act and Article 39 of the 1998 Order<sup>(1)</sup> (interpretation etc. of Chapter 2) shall apply for the purposes of a tax credit appeal with the modifications prescribed by paragraphs (2) to (4).

(2) In subsection (1) of that section—

(a) after the definition of “appeal tribunal” insert—

““the Board” means the Commissioners of Inland Revenue;”;

(b) for the definition of “claimant” substitute—

““claimant” means a person who makes (whether or not jointly with another) a claim for a tax credit in accordance with sections 3 and 4 of the Tax Credits Act 2002, and includes a person entitled to make such a claim on behalf of another person by virtue of regulation 17 or 18 of the Tax Credits (Claims and Notifications) Regulations 2002<sup>(2)</sup>;”;

(c) omit the definitions of “relevant benefit” and “tax appeal Commissioners”.

(3) In paragraph (1) of that Article—

(a) for the definition of “Inland Revenue”<sup>(3)</sup> substitute—

““the Board” means the Commissioners of Inland Revenue;

“claimant” means a person who makes (whether or not jointly with another) a claim for a tax credit in accordance with sections 3 and 4 of the Tax Credits Act 2002, and includes a person entitled to make such a claim on behalf of another person by virtue of regulation 17 or 18 of the Tax Credits (Claims and Notifications) Regulations 2002;”;

(b) omit the definitions of “relevant benefit” and “tax appeal Commissioners”.

(4) Omit subsections (2) and (3) of that section and paragraphs (2) and (3) of that Article.

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(1) Section 39 was amended by paragraph 35 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Article 39 was amended by paragraph 29 of Schedule 6 to [S.I. 1999/671](#).

(2) [S.I.2002/2014](#).

(3) The definition was inserted by paragraph 29(a) of Schedule 6 to [S.I. 1999/671](#).