

SCHEDULE 1

Consequential amendments

Tax Credits (Appeals) Regulations 2002

- 193.** In regulation 3 (application of section 54 of the Taxes Management Act 1970)—
- (a) in paragraphs (1) and (2) after “appeal tribunal” insert “or the First-tier Tribunal”; and
 - (b) in paragraph (8), in the inserted subsection (6), omit sub-paragraph (a) (and the following “and” and “(b)”).