
STATUTORY INSTRUMENTS

2014 No. 3280

The Tax Credits (Exercise of Functions) Order 2014

Functions exercisable by the Secretary of State

3.—(1) The functions of the Commissioners under section 2 of the 2002 Act specified in paragraph (2) are to be exercisable concurrently with the Secretary of State.

(2) The functions are those that relate to—

- (a) the recovery from a person to whom a notice has been given of the amount specified in a notice;
- (b) the recovery from a person on whom a penalty has been imposed of the amount of the penalty.