
STATUTORY INSTRUMENTS

2014 No. 886

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

Citation, commencement and effect

1.—(1) This Order may be cited as the Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 and comes into force on 6th April 2014.

(2) But articles 2(13), 3(2) to (6), 5(2), 5(7)(a), (c), (e), (g), (h), (j) and (l), and 5(9) only come into force on a day appointed by an order of the Treasury made by statutory instrument, and the Treasury may so appoint different days for different purposes.

(3) Articles 2(12) and 3(1) extend to England and Wales and Scotland only.

(4) Articles 2(13) and 3(2) to (6) extend to Northern Ireland only.

(5) Any amendment made by this Order only has effect in relation to an HMRC decision⁽¹⁾ made on or after the amendment comes into force.

⁽¹⁾ Section 124(11) of the Finance Act 2008 defines "HMRC decision".