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STATUTORY INSTRUMENTS

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**2014 No. 886**

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

**Revocation (for Great Britain) and amendment (for Northern Ireland) of the Tax Credits (Notice of Appeal) Regulations 2002**

**3.—**(1) The Tax Credits (Notice of Appeal) Regulations 2002<sup>(1)</sup> are revoked (for England and Wales and Scotland).

(2) Those Regulations are amended (for Northern Ireland) as follows.

(3) In regulations 2(1), omit: “to the Board”.

(4) In regulation 2(2)(a), after “writing”, insert: “to the appropriate office”.

(5) In regulations 2(3) and 2(4), for “Board” substitute: “appropriate office”.

(6) In regulation 2(5)—

(a) for “Board”, substitute: “appropriate office”;

(b) for “the Commissioners of Inland Revenue”, substitute: “any office specified in writing for the purpose by the Department for Social Development in Northern Ireland”.