
EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for compulsory reviews of HM Revenue and Customs' decisions about tax credits, child benefit and guardian's allowance before an appeal may be made to the First-tier Tribunal or Northern Ireland equivalents⁽¹⁾. It also repeals and revokes the rules requiring notice of such appeals to be given, sent or delivered to HM Revenue and Customs⁽²⁾.

For tax credits, article 2 provides that an application within 30 days of notification of the decision triggers a review (or, if notification is dispensed with, within 30 days of the decision). This time is extendable by HM Revenue and Customs in special circumstances where reasonable to do so, but only if an application is made within 12 months of the initial 30-day deadline⁽³⁾.

A full Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Department for Work and Pensions website at <http://www.dwp.gov.uk/docs/consideration-of-revision-wr2011-ia.pdf>.

(1) Articles 2 and 4.

(2) Articles 1(2), 2(12) and (13), 3 and 5. For Northern Ireland, these rules come into force on a day to be appointed by the Treasury under article 1(2) and provide for the notices to be lodged as specified by the Department for Social Development.

(3) Article 2 provides for this in the new sections 21A(1) and 21B inserted into the Tax Credits Act 2002.