

*This Statutory Instrument has been made in part as a consequence of a defect in [S.I. 2014/886](#) and is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2021 No. 44**

**TAX CREDITS**

**The Tax Credits Reviews and  
Appeals (Amendment) Order 2021**

*Made - - - - 14th January 2021*

*Coming into force - - 15th January 2021*

The Treasury make this Order in exercise of the powers conferred by section 124(1), (2), (6) and (7) of the Finance Act 2008<sup>(1)</sup>.

A draft of this instrument was laid before, and approved by resolution of, the House of Commons in accordance with section 124(8) of that Act.