

EXPLANATORY NOTE

(This note is not part of the Order)

This Order inserts a reference to the First-tier Tribunal in Great Britain into section 63(5) and (8) of the Tax Credits Act 2002 (c. 21). This reference was inadvertently omitted when the tribunal functions were transferred to the new tribunal system by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56).

An Impact Assessment has not been prepared in respect of this Order. An Impact Assessment covering the changes made by S.I. 2009/56 was published with that Order. A copy is annexed to the Explanatory Memorandum to that Order, which is available alongside the instrument on the legislation.gov.uk website.

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