
STATUTORY INSTRUMENTS

2002 No. 2926

The Tax Credits (Appeals) Regulations 2002

Application of section 13 of the 1998 Act and Article 14 of the 1998 Order

5.—(1) Section 13 of the 1998 Act and Article 14 of the 1998 Order⁽¹⁾ (redetermination etc. of appeals by tribunal) shall apply to a decision of an appeal tribunal on a tax credit appeal (other than a decision on a tax credit appeal under Schedule 2 to the Tax Credits Act 2002) with the modifications prescribed by paragraphs (2) to (4).

(2) Omit subsection (3) of that section and paragraph (3) of that Article.

(3) In subsection (4) of that section—

(a) omit the words “this section and”;

(b) omit paragraph (b) and the word “and” immediately preceding it.

(4) In paragraph (4) of that Article—

(a) omit the words “this Article and”;

(b) omit sub-paragraph (a);

(c) for sub-paragraph (b) substitute the following sub-paragraph—

“(b) the Board and the persons mentioned in paragraph (3)(b) of that Article.”.

(1) Section 13 was amended by paragraph 26 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Article 14 was amended by paragraph 20 of Schedule 6 to [S.I. 1999/671](#).