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STATUTORY INSTRUMENTS

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**2002 No. 2926**

**The Tax Credits (Appeals) Regulations 2002**

**Application of section 16 of the 1998 Act and Article 16 of the 1998 Order**

**9.**—(1) Section 16 of, and Schedule 5 to, the 1998 Act and Article 16 of, and Schedule 4 to, the 1998 Order<sup>(1)</sup> (procedure) shall apply for the purposes of a tax credit appeal with the modifications prescribed by paragraphs (2) to (6).

- (2) Omit subsection (3)(b) of that section and the word “and” immediately preceding it.
- (3) Omit paragraph (3)(b) of that Article and the word “and” immediately preceding it.
- (4) Omit subsections (4) and (5) of that section and paragraphs (4) and (5) of that Article.
- (5) In Schedule 5 to the 1998 Act—
  - (a) in paragraph 1, omit the words “the Secretary of State,” in both places where they occur;
  - (b) in paragraph 4(b), add at the end “, including provision extending the time limit for giving notice of appeal specified in section 39(1) of the Tax Credits Act 2002”.
- (6) In Schedule 4 to the 1998 Order—
  - (a) in paragraph 1, omit the words “the Department”, in both places where they occur;
  - (b) in paragraph 4(b), add at the end “, including provision for extending the time limit for giving notice of appeal specified in section 39(1) of the Tax Credits Act 2002”.

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(1) Section 16 was amended by paragraph 28 of Schedule 7, and Schedule 10, to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Paragraphs (4) and (5) of Article 16 were repealed by paragraph 22 of Schedule 6 to [S.I. 1999/671](#).