
STATUTORY INSTRUMENTS

2002 No. 3196

**SOCIAL SECURITY
TAX CREDITS**

The Tax Credits (Appeals) (No. 2) Regulations 2002

Made - - - - - *18th December 2002*

Coming into force - - - - - *1st January 2003*

Whereas a draft of this instrument was laid before Parliament in accordance with section 80(1) of the Social Security Act 1998(1) and approved by a resolution of each House of Parliament.

Now, therefore, the Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 7(6), 12(2) and (7), 14(10) and (11), 16(1), 28(1), 39(1)(2), 79(1) and (3) to (7) and 84(3) of, and paragraphs 11 and 12 of Schedule 1 and Schedule 5 to the Social Security Act 1998(4) and all other powers enabling him in that behalf, after consultation with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(5), hereby makes the following Regulations:

(1) 1998 c. 14.

(2) Section 39(1) as modified by S.I.2002/2926 is cited for the meaning ascribed to the word prescribed.

(3) Section 84 is cited for the meaning ascribed to the word prescribed.

(4) The powers in sections 12(2) and (7), 14(10) and (11), 16(1), 28(1) and 39(1) of the Social Security Act 1998, exercised in these Regulations, are those which have been applied and modified under the powers contained in section 63(8) of the Tax Credits Act 2002 (c. 21) by S.I.2002/2926.

(5) 1992 c. 53.