
STATUTORY INSTRUMENTS

2003 No. 1382

The Tax Credits (Employer Penalty Appeals) Regulations 2003

Part 5 of the Taxes Management Act

6. In section 46A of the Act (regulations about jurisdiction)—
 - (a) in subsection (1) for the words “or other proceedings under the Taxes Acts”, in each place where they occur, substitute “against an employer penalty (as defined in section 63(11) of the Tax Credits Act 2002)”; and
 - (b) omit subsection (1A).