Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE 1

## Consequential amendments

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

- 193. In regulation 3 (application of section 54 of the Taxes Management Act 1970)—
  - (a) in paragraphs (1) and (2) after "appeal tribunal" insert "or the First-tier Tribunal"; and
  - (b) in paragraph (8), in the inserted subsection (6), omit sub-paragraph (a) (and the following "and" and "(b)").