

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Tax Credits Act 2002

313. For section 19(10) (power to enquire) substitute—

“(10) Any such application is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act), and the tribunal must give the direction applied for unless satisfied that the Board have reasonable grounds for not making the decision or giving the notice.”.