

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Tax Credits Act 2002

316.—(1) Section 63 (tax credit appeals etc: temporary modifications)(**1**) is amended as follows.

(2) For subsection (2) substitute—

“(2) Except in the case of an appeal against an employer penalty, an appeal under section 38 is to—

- (a) in Great Britain, the First-tier Tribunal; or
 - (b) in Northern Ireland, the appeal tribunal;
- and in either case section 39(6) shall not apply.”.

(3) For subsection (3) substitute—

“(3) The function of giving a direction under section 19(10) is a function of—

- (a) in Great Britain, the First-tier Tribunal; or
- (b) in Northern Ireland, the appeal tribunal;

and in either case the relevant provisions of Part 5 of the Taxes Management Act 1970 shall not apply.”.

(4) For subsection (4) substitute—

“(4) In Northern Ireland, except in the case of an employer information penalty, proceedings under paragraph 3 of Schedule 2 are by way of information in writing, made to the appeal tribunal (rather than to the tribunal), and upon summons issued by them to the defendant to appear before them at a time and place stated in the summons; and they must hear and decide each case in a summary way.”.

(5) In subsection (5)—

(a) in paragraph (a)—

- (i) for “General Commissioners or Special Commissioners in sections 19(10) and 39(5)” substitute “tribunal in section 19(10)”;
- (ii) for “appropriate tribunal” substitute “appeal tribunal”;
- (iii) omit “and”; and

(b) omit paragraph (b).

(6) For subsection (6) substitute—

“(6) In Northern Ireland, an appeal under paragraph 2(2) or 4(1) of Schedule 2 from a decision of, or against the determination of a penalty by, the appeal tribunal lies to the Northern Ireland Social Security Commissioner (rather than to the Upper Tribunal).”.

(7) In subsection (7) for “to the High Court and the Court of Session are to the Upper Tribunal or a Northern Ireland Social Security Commissioner” substitute “to the Upper Tribunal are to the Northern Ireland Social Security Commissioner”.

(8) In subsection (8) for “appropriate tribunal or lie to the Upper Tribunal or” substitute “appeal tribunal or lie to”.

(9) Omit subsection (9).

(10) For subsection (10) substitute—

(1) Section 63 was amended by paragraph 191 of Schedule 3 to [S.I. 2008/2833](#).

Status: This is the original version (as it was originally made).

“(10) “Appeal tribunal” means an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998.”.

(11) After subsection (13) insert—

“(14) “tribunal” (other than in the expression “appeal tribunal”) shall have the meaning in section 47C of the Taxes Management Act 1970.”.