
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 3rd November 2014 articles 2(13), 3(2) to (6), 5(2), 5(7)(a), (c), (e), (g), (h), (j) and (l) and 5(9) of the Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 (S.I. 2014/886). The amendments made by those provisions provide for notices of appeal against HMRC decisions about tax credits, child benefit and guardian's allowance in Northern Ireland to be lodged as specified by the Department for Social Development in Northern Ireland.

No Impact Assessment has been prepared for this instrument. A full Impact Assessment of the effect that S.I. 2014/886 will have on the costs of business and the voluntary sector is available from the Department for Work and Pensions website at <https://www.gov.uk/government/publications/consideration-of-revision-before-appeal-impact-assessment>.