

2014 No. 2881 (C. 127)

TAX CREDITS

SOCIAL SECURITY

**The Tax Credits, Child Benefit and Guardian's Allowance
Appeals (Appointed Day) (Northern Ireland) Order 2014**

Made - - - -

29th October 2014

The Treasury make this Order pursuant to article 1(2) of the Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014(a).

Citation

1. This Order may be cited as the Tax Credits, Child Benefit and Guardian's Allowance Appeals (Appointed Day) (Northern Ireland) Order 2014.

Appointed day

2. The day appointed for the coming into force of the following provisions of the Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order is 3rd November 2014—

- (a) article 2(13);
- (b) article 3(2) to (6);
- (c) article 5(2), 5(7)(a), (c), (e), (g), (h), (j) and (l), and 5(9).

*Gavin Barwell
David Evennett*

29th October 2014

Two of the Lords Commissioners of Her Majesty's Treasury

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>.

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