
STATUTORY INSTRUMENTS

2014 No. 3280

The Tax Credits (Exercise of Functions) Order 2014

Application of the Administration Act

4.—(1) Subject to paragraph (2), the amount specified in a notice or, as the case may be, the amount of a penalty is, for the purposes of the Administration Act, to be treated as if it were an amount recoverable under section 71ZB of that Act⁽¹⁾.

(2) Section 71ZB of the Administration Act has effect in relation to the amount specified in a notice or, as the case may be, the amount of a penalty, as if subsection (3) were omitted.

(1) Section 71ZB is inserted by section 105(1) of the Welfare Reform Act 2012. Subsection (1) is in force to the extent specified in article 3(5)(a) and (5A) of [S.I.2013/358](#).