
STATUTORY INSTRUMENTS

2004 No. 372

TAX CREDITS

The Tax Credits (Appeals) (Amendment) Regulations 2004

Made - - - - *13th February 2004*

Laid before Parliament *13th February 2004*

Coming into force - - *16th March 2004*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 63(8) and 65(2) and (6) of the Tax Credits Act 2002(a), with the consent of the Lord Chancellor and the Scottish Ministers, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Appeals) (Amendment) Regulations 2004 and shall come into force on 16th March 2004.

Amendment of the Tax Credit (Appeals) Regulations 2002

2.—(1) The Tax Credits (Appeals) Regulations 2002(b) are amended as follows.

(2) Omit regulation 7(3) (which provides for the modification of Schedule 4 to the Social Security Act 1998(c) in respect of tax credits).

13th February 2004 *Nick Montagu*
Helen Ghosh
Two of the Commissioners of Inland Revenue

The Lord Chancellor consents.

Signed by authority of the Lord Chancellor *Filkin*
Parliamentary Under Secretary of State
Department for Constitutional Affairs
4th February 2004

The Scottish Ministers consent *Cathy Jamieson*
A Member of the Scottish Executive
9th February 2004

(a) 2002 c. 21.
(b) S.I. 2002/2926.
(c) 1998 c. 14.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations omit paragraph 7(3) from the Tax Credits (Appeals) Regulations 2002 which provided that the term “Board” should be substituted for “Secretary of State”, in Schedule 4 to the Social Security Act 1998 in its application to tax credits.

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