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STATUTORY INSTRUMENTS

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**2002 No. 2926**

**The Tax Credits (Appeals) Regulations 2002**

**Application of section 14 of the 1998 Act and Article 15 of the 1998 Order**

7.—(1) Section 14(11) and (12) of, and Schedule 4 to, the 1998 Act and Article 15(11) to (13) of the 1998 Order (appeals and procedure before Commissioner) shall apply to a decision of an appeal tribunal on a tax credit appeal (including a decision on a tax credit appeal under Schedule 2 to the Tax Credits Act 2002) with the modifications prescribed by paragraphs (2) and (3).

(2) So far as concerns decisions on tax credit appeals under Schedule 2 to the Tax Credits Act 2002, in subsection (11) of that section and paragraph (11) of that Article omit the words “and applications made for leave to appeal”.

(3) In Schedule 4 to the 1998 Act for the words “Secretary of State”, wherever they occur, substitute “Board”.