

---

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<sup>(1)</sup>, 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<sup>(2)</sup> are amended as follows.

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

13th February 2004

*Nick Montagu*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

The Lord Chancellor consents.

---

(1) 2002 c. 21.  
(2) S.I. 2002/2926.  
(3) 1998 c. 14.

---

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

Signed by authority of the Lord Chancellor

4th February 2004

*Filkin*  
Parliamentary Under Secretary of State  
Department for Constitutional Affairs

9th February 2004

*Cathy Jamieson*  
A Member of the Scottish Executive

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## 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.