

**2012 No. 533**

**TRIBUNALS AND INQUIRIES**

**The Revenue and Customs Appeals Order 2012**

*Made* - - - - *27th February 2012*

*Coming into force* - - *1st March 2012*

The Treasury make the following Order in exercise of the powers conferred by section 124(1) and (6) of the Finance Act 2008<sup>(a)</sup>.

A draft of this Order was laid before Parliament and approved by resolution of each House of Parliament in accordance with section 124(9) of the Finance Act 2008.

**Citation and commencement**

1. This Order may be cited as the Revenue and Customs Appeals Order 2012 and comes into force on 1st March 2012.

**Amendment of the Tax Credits Act 2002**

2.—(1) Amend section 63 of the Tax Credits Act 2002 (tax credits appeals etc: temporary modifications)<sup>(b)</sup> as follows.

(2) In subsections (5) and (8) before “the appeal tribunal” insert “the First-tier Tribunal or”.

*Angela Watkinson*  
*Brooks Newmark*

27th February 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

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<sup>(a)</sup> 2008 c. 9.

<sup>(b)</sup> 2002 c. 21. Relevant amendments were made to section 63(5) by S.I. 2008/2833 and paragraph 316 of Schedule 1 to S.I. 2009/56 and to section 63(8) by paragraph 316 of Schedule 1 to S.I. 2009/56.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order inserts a reference to the First-tier Tribunal in Great Britain into section 63(5) and (8) of the Tax Credits Act 2002 (c. 21). This reference was inadvertently omitted when the tribunal functions were transferred to the new tribunal system by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56).

An Impact Assessment has not been prepared in respect of this Order. An Impact Assessment covering the changes made by S.I. 2009/56 was published with that Order. A copy is annexed to the Explanatory Memorandum to that Order, which is available alongside the instrument on the [legislation.gov.uk](http://legislation.gov.uk) website.

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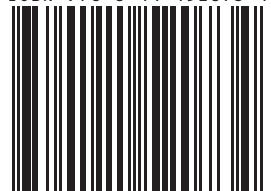
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