Draft Order laid before Parliament under section 124(9) of the Finance Act 2008 (c. 9), for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2014 No.

TAX CREDITS

The Tax Credits (Late Appeals) Order 2014

Made - - - - ***

Coming into force in accordance with article 1

The Treasury make the following Order in exercise of the powers conferred by section 124(1), (2), (6) and (7) of the Finance Act 2008(**1**).

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

Citation, commencement and extent

1.—(1) This Order may be cited as the Tax Credits (Late Appeals) Order 2014 and comes into force on the day after it is made.

(2) This Order extends to England and Wales and Scotland only.

Amendment of the Tax Credits Act 2002

2.—(1) The Tax Credits Act 2002(**2**) is amended as follows.

(2) After section 39 (exercise of right of appeal)(**3**) insert—

"**Late appeals**

39A.—(1) The Commissioners for Her Majesty's Revenue and Customs may treat a late appeal under section 38 as made in time where the conditions specified in subsections (2) to (6) are satisfied, except that the Commissioners may not do so in the case of an appeal made more than one year after the expiration of the time (original or extended) for appealing.

(2) An appeal may be treated as made in time if the Commissioners are satisfied that it is in the interests of justice to do so.

(**1**) 2008 c. 9.
(**2**) 2002 c. 21.
(**3**) Section 39 was amended by S.I. 2009/56. Part 1 to be repealed by section 147 of, and Part 1 of Schedule 14 to, the Welfare Reform Act 2012 (c. 5) with effect from a date to be appointed.