Draft Order laid before Parliament under section 124(9) of the Finance Act 2008 for approval by resolution of each House of Parliament.
If the draft is approved, this Statutory Instrument will be made in consequence of a defect in S.I. 2009/56 and will be issued free of charge to all known recipients of that Statutory Instrument.

DRAFT STATUTORY INSTRUMENTS

2012 No.

TRIBUNALS AND INQUIRIES

The Revenue and Customs Appeals Order 2012

Made - - - -	***
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(**1**).

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)(**2**) as follows.

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

Name
Name
Two of the Lords Commissioners of Her Majesty's Treasury

Date

(**1**) 2008 c. 9.
(**2**) 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.