



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Appeals

38 Appeals

- (1) An appeal may be brought against—
- a decision under section 14(1), 15(1), 16(1), 19(3) or 20(1) or (4) or regulations under section 21,
 - the relevant section 18 decision in relation to a person or persons and a tax credit for a tax year and any revision of that decision under that section,
 - a determination of a penalty under paragraph 1 of Schedule 2, and
 - a decision under section 37(1).
- (2) “The relevant section 18 decision” means—
- in a case in which a decision must be made under subsection (6) of section 18 in relation to the person or persons and the tax credit for the tax year, that decision, and
 - in any other case, the decision under subsection (1) of that section in relation to the person or persons and the tax credit for the tax year.

Commencement Information

- II** S. 38 wholly in force at 6.4.2003; s. 38 not in force at Royal Assent, see s. 61; s. 38 in force for certain purposes at 1.9.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I.2002/1727](#), [art. 2](#)

Status: Point in time view as at 01/09/2002.

Changes to legislation: Tax Credits Act 2002, Cross Heading: Appeals is up to date with all changes known to be in force on or before 09 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

39 Exercise of right of appeal

- (1) Notice of an appeal under section 38 against a decision must be given to the Board in the prescribed manner within the period of thirty days after the date on which notice of the decision was given (or, in the case of a decision to which section 23(3) applies, the date of the decision).
- (2) Notice of such an appeal must specify the grounds of appeal.
- (3) An appeal under section 38 is to the General Commissioners but the appellant may elect (in accordance with section 46(1) of the Taxes Management Act 1970 (c. 9)) to bring the appeal before the Special Commissioners instead.
- (4) Subsections (2) to (7) of section 31D of the Taxes Management Act 1970 (which relate to an election to bring proceedings before the Special Commissioners) have effect in relation to an election under subsection (3) (as in relation to an election under subsection (1) of that section).
- (5) On the hearing of an appeal under section 38 the General Commissioners or Special Commissioners may allow the appellant to put forward grounds not specified in the notice, and take them into consideration if satisfied that the omission was not wilful or unreasonable.
- (6) Part 5 of the Taxes Management Act 1970 (appeals to Commissioners) applies in relation to appeals under section 38 (as in relation to appeals under the Taxes Acts, within the meaning of that Act), but subject to such modifications as are prescribed.
- (7) Any regulations under section 56B of the Taxes Management Act 1970 (c. 9) which are in force immediately before the commencement of subsection (6) apply, subject to any necessary modifications, for the purposes of appeals under section 38 (until amended or revoked).

Modifications etc. (not altering text)

- C1** S. 39(1) modified (temp. from 1.1.2003) by [The Tax Credits \(Appeals\) \(No. 2\) Regulations 2002 \(S.I. 2002/3196\)](#), regs. 1(2), 4, 5
- C2** S. 39(1) modified (temp. from 1.1.2003) by [The Tax Credits \(Appeals\) Regulations \(Northern Ireland\) 2002 \(S.R. 2002/403\)](#), regs. 1(2), 4, 5

Commencement Information

- I2** S. 39 wholly in force at 6.4.2003; s. 39 not in force at Royal Assent, see s. 61; s. 39 in force for certain purposes at 1.9.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I.2002/1727](#), art. 2

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