



Tax Credits Act 2002

2002 CHAPTER 21

[^{F1}PART 1

TAX CREDITS

Appeals

[^{F138} Appeals

- (1) An appeal may be brought against—
- (a) a decision under section 14(1), 15(1), 16(1), 19(3) or 20(1) or (4) or regulations under section 21,
 - (b) 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,
 - (c) a determination of a penalty under paragraph 1 of Schedule 2, ^{F2}...
 - [^{F3}(ca) a decision under section 36A or 36C that working tax credit is not payable (or is not payable for a particular period), and]
 - (d) a decision under section 37(1).

[^{F4}(1B) If in any case the conclusion of a review under section 21A [^{F5}or 21C] is to uphold the decision reviewed, an appeal by virtue of subsection (1) in that case may be brought only against the original decision.

(1C) If in any case the conclusion of a review under section 21A [^{F6}or 21C] is to vary the decision reviewed, an appeal by virtue of subsection (1) in that case may be brought only against the decision as varied.]

- (2) “ The relevant section 18 decision ” means—
- (a) 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
 - (b) 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.]

Changes to legislation: Tax Credits Act 2002, Section 38 is up to date with all changes known to be in force on or before 28 March 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) View outstanding changes

Textual Amendments

- F1** Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in [art. 3](#) of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2019/167, arts. 2, 3
- F2** Word in s. 38(1) repealed (6.4.2013) by [Welfare Reform Act 2012 \(c. 5\)](#), [ss. 120\(3\)\(a\)](#), 150(3); S.I. 2013/178, [art. 2](#)
- F3** S. 38(1)(ca) inserted (6.4.2013) by [Welfare Reform Act 2012 \(c. 5\)](#), [ss. 120\(3\)\(b\)](#), 150(3); S.I. 2013/178, [art. 2](#)
- F4** S. 38(1B)(1C) inserted (6.4.2014) by [The Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order 2014 \(S.I. 2014/886\)](#), arts. 1(1), [2\(11\)](#) (with [art. 1\(5\)](#)) [Editorial note: S. 38(1A) (and the cross-reference to it in s. 38(1)) struck out as ultra vires. See Court of Appeal judgment dated 19.1.2024 in the case of [HMRC v Arrbab \[2024\] EWCA Civ 16](#)]
- F5** Words in s. 38(1B) inserted (15.1.2021) by [The Tax Credits Reviews and Appeals \(Amendment\) Order 2021 \(S.I. 2021/44\)](#), arts. 1, [2\(8\)\(b\)](#)
- F6** Words in s. 38(1C) inserted (15.1.2021) by [The Tax Credits Reviews and Appeals \(Amendment\) Order 2021 \(S.I. 2021/44\)](#), arts. 1, [2\(8\)\(b\)](#)

Modifications etc. (not altering text)

- C1** S. 38 modified (E.W.S.) (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), reg. 1(2), [Sch. para. 12](#)

Commencement Information

- I1** 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](#)

Changes to legislation:

Tax Credits Act 2002, Section 38 is up to date with all changes known to be in force on or before 28 March 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.

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Changes and effects yet to be applied to :

- s. 38(1) words inserted by [S.I. 2014/886 art. 2\(10\)](#) (This amendment not applied to legislation.gov.uk. S. 38(1A), and the cross-reference to it in s. 38(1) inserted by art. 2(10), struck out as ultra vires. See Court of Appeal judgment dated 19.1.2024 in the case of HMRC v Arrbab, [2024] EWCA Civ 16])
- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)