



Child Trust Funds Act 2004

2004 CHAPTER 6

Appeals

22 Rights of appeal

- (1) A person may appeal against—
 - (a) a decision by the Inland Revenue not to approve the person as an account provider, or
 - (b) a decision by the Inland Revenue to withdraw the person's approval as an account provider.
- (2) A person who is a relevant person in relation to a child may appeal against a decision by the Inland Revenue—
 - (a) not to issue a voucher under section 5 in relation to the child,
 - (b) not to open a child trust fund for the child under section 6,
 - (c) not to make a payment under section 8 or 9 in respect of the child, or
 - (d) not to make a payment under regulations under section 10 in respect of the child.
- (3) "Relevant person", in relation to a child, means—
 - (a) the person (if any) entitled to child benefit in respect of the child,
 - (b) anyone who applied to open a child trust fund for the child, and
 - (c) anyone who has, at any time, given instructions with respect to the management of the child trust fund held by the child.
- (4) A person who is required by the Inland Revenue to account for an amount under regulations under section 11 or 13 may appeal against the decision to impose the requirement.
- (5) The personal representatives of a child who has died may appeal against a decision by the Inland Revenue not to make a payment to them under section 19.
- (6) A person on whom a penalty under section 20 is imposed may appeal against the decision to impose the penalty or its amount.

Changes to legislation: There are currently no known outstanding effects for the Child Trust Funds Act 2004, Cross Heading: Appeals. (See end of Document for details)

Commencement Information

- I1** S. 22(1)(6) in force at 1.1.2005 by [S.I. 2004/2422](#), **art. 2**
I2 S. 22(2)-(5) in force at 6.4.2005 by [S.I. 2004/3369](#), **art. 2(1)**

23 Exercise of rights of appeal

(1) Notice of an appeal under section 22 against a decision must be given to the Inland Revenue in the manner prescribed by regulations within the period of thirty days after the date on which notice of the decision was given.

(2) Notice of such an appeal must specify the grounds of appeal.

[^{F1}(3) An appeal under section 22 is to the appropriate tribunal.]

^{F2}(4)

^{F2}(5)

[^{F3}(6) Regulations may apply (with or without modifications) any provision contained in—

- (a) the Social Security Act 1998 (c. 14) (social security appeals: Great Britain),
- (b) the Social Security (Northern Ireland) Order 1998 ([SI 1998/1506 \(NI 10 \)](#)) (social security appeals: Northern Ireland), or
- (c) section 54 of the Taxes Management Act 1970 (settling of appeals by agreement),

in relation to appeals which by virtue of this section are to the appropriate tribunal or in relation to appeals under this Act which lie to a Social Security Commissioner.]

^{F4}(7)

Textual Amendments

- F1** S. 23(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(2)**
F2 S. 23(4)(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(3)**
F3 S. 23(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(4)**
F4 S. 23(7) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(5)**

Commencement Information

- I3** S. 23(1) in force at 1.1.2005 in so far as not already in force by [S.I. 2004/3369](#), **art. 2(3)**
I4 S. 23(1)-(3) in force at 1.1.2005 for specified purposes by [S.I. 2004/2422](#), **art. 2**
I5 S. 23(2)(3) in force at 6.4.2005 in so far as not already in force by [S.I. 2004/3369](#), **art. 2(1)(2)(4)**
I6 S. 23(4)-(7) in force at 6.4.2005 by [S.I. 2004/3369](#), **art. 2(1)**

^{F5}24 Temporary modifications

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Changes to legislation: *There are currently no known outstanding effects for the Child Trust Funds Act 2004, Cross Heading: Appeals. (See end of Document for details)*

Textual Amendments

- F5** S. 24 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 417**

Changes to legislation:

There are currently no known outstanding effects for the Child Trust Funds Act 2004, Cross
Heading: Appeals.