

*These notes refer to the Child Trust Funds Act 2004
(c.6) which received Royal Assent on 13 May 2004*

CHILD TRUST FUNDS ACT 2004

EXPLANATORY NOTES

COMMENTARY

Section 23: Exercise of rights of appeal

77. This section specifies the procedures for appeal, either to the General Commissioners or, if the appellant so chooses under the Taxes Management Act 1970, to the Special Commissioners. It should be read in conjunction with section 24. Until a day appointed by the Treasury by order, the appeals procedures are modified by section 24, so that appeals will be heard by an appeals tribunal and Northern Irish equivalent and any appeal against any decision made by this service will be to the Social Security Commissioner.