



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, Section 22. (See end of Document for details)

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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)**

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