



# 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.