



# Saving Gateway Accounts Act 2009

## 2009 CHAPTER 8

### *Appeals*

#### **24 Exercise of rights of appeal**

- (1) Notice of an appeal under section 23 must be given to the Commissioners within 30 days after the date on which notice of the decision was given.
- (2) Notice of a tax appeal or a Northern Ireland appeal must—
  - (a) specify the grounds of appeal;
  - (b) be given in writing;
  - (c) contain sufficient information to identify the appellant and the decision against which the appeal is being made; and
  - (d) be signed, or authenticated in another way approved by the Commissioners, by or on behalf of the appellant.
- (3) In subsection (2)—

“tax appeal” means an appeal in any part of the United Kingdom against a requirement to account for an amount under regulations made under section 14;

“Northern Ireland appeal” means an appeal in Northern Ireland against any other requirement or decision.
- (4) Regulations may apply any provision of an enactment specified in subsection (5), with or without modifications, to an appeal under section 23.
- (5) Those enactments are—
  - (a) Part 5 of the Taxes Management Act 1970 (c. 9) (tax appeals);
  - (b) the Social Security Act 1998 (c. 14) (social security appeals: Great Britain);
  - (c) the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) (social security appeals: Northern Ireland);
  - (d) the Tribunals, Courts and Enforcement Act 2007 (c. 15).
- (6) An order may add an enactment to the list in subsection (5), remove an enactment from the list or amend an entry in the list.