

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Reviews and Appeals

Section 57: Review of decisions

- 251. *Section 57* sets out the process for a person to follow where they wish to apply for a review of a decision made by HMRC. Similar mandatory review processes apply in other Government schemes.
- 252. A person can ask the Commissioners for HMRC to review any decision that is listed in subsection (3) of section 56. The person must make this request within 30 days of being notified of the decision, unless they have been granted an extension of time under section 58. An application must be made in writing, must contain enough information to identify the person seeking the review and the decision they are appealing against, and must set out the reasons why they would like the decision to be reviewed.
- 253. The Commissioners must review a decision if they receive a request to do so. They can either uphold, vary or cancel the decision. When they are carrying out their review, subsection (6) requires the Commissioners to take account of any representations which the person has made, provided they have been made in reasonable time.
- 254. If the Commissioners notify the person that they require further information or evidence, and that information or evidence is not supplied within 15 days, subsection (7) allows them to complete the review without it.
- 255. The Commissioners must notify the person of the review's conclusion, the reasons for that conclusion and, if the decision is varied, details of any variation. This notification must take place within 30 days of them receiving the request for review or, if they have requested further information, 45 days. The Commissioners and the person can also agree that a different time limit applies.
- 256. If the Commissioners do not notify the person of the review's conclusion within the applicable time limit, subsection (10) provides that the review will be treated as having concluded that the decision has been upheld. The Commissioners must tell the person if this has happened.