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STATUTORY INSTRUMENTS

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**2018 No. 87**

**The Help-to-Save Accounts Regulations 2018**

**Appeals**

**19.**—(1) This Regulation applies to a review or appeal in respect of a decision made or notification given by HMRC under any of regulations 8, 15 and 16.

(2) Notice of an appeal must be given to HMRC within 30 days after the date on which notice of the decision or other notification was given.

(3) Notice of an appeal must—

- (a) specify the grounds of appeal;
- (b) be given in writing;
- (c) be treated as a requirement by the appellant under section 49A(2)(a) of the Management Act for HMRC to review the matter in question;
- (d) contain sufficient information to identify the appellant and the decision against which the appeal is being made; and
- (e) be signed, or authenticated in another way authorised by HMRC, by or on behalf of the appellant.

(4) Sections 49, 49A, 49B, 49D to 49G, 49I and 54 of the Management Act<sup>(1)</sup> apply in relation to proceedings for a review and appeal.

(5) The following provisions apply where a person is appealing to the Tribunal.

(6) The Tribunal must either—

- (a) dismiss the appeal, or
- (b) quash the whole or part of the decision to which the appeal relates.

(7) The Tribunal may act as mentioned in paragraph (6)(b) only to the extent that it is satisfied that the decision was wrong on one or more of the following grounds—

- (a) that the decision was based, wholly or partly, on an error of fact;
- (b) that the decision was wrong in law.

(8) If the Tribunal quashes the whole or part of a decision, it may either—

- (a) refer the matter back to HMRC with a direction to reconsider and make a new decision in accordance with its ruling, or
- (b) substitute its own decision for that of HMRC. The Tribunal may not direct HMRC to take any action which they would not otherwise have the power to take in relation to the decision.

(9) A decision of the Tribunal made by virtue of this section has the same effect, and may be enforced in the same manner, as a decision of HMRC.

(10) In this Regulation “the Tribunal” means the First-tier Tribunal, or when determined by or under Tribunal Procedure Rules, the Upper Tribunal.

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(1) Section 49 was substituted and sections 49A, 49B, 49D to 49G and 49I were inserted, by [S.I.2009/56](#).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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