



Child Trust Funds Act 2004

2004 CHAPTER 6

Appeals

23 Exercise of rights of appeal

(1) Notice of an appeal under section 22 against a decision must be given to the Inland Revenue in the manner prescribed by regulations within the period of thirty days after the date on which notice of the decision was given.

(2) Notice of such an appeal must specify the grounds of appeal.

[^{F1}(3) An appeal under section 22 is to the appropriate tribunal.]

^{F2}(4)

^{F2}(5)

[^{F3}(6) Regulations may apply (with or without modifications) any provision contained in—

- (a) the Social Security Act 1998 (c. 14) (social security appeals: Great Britain),
- (b) the Social Security (Northern Ireland) Order 1998 (SI 1998/1506 (NI 10)) (social security appeals: Northern Ireland), or
- (c) section 54 of the Taxes Management Act 1970 (settling of appeals by agreement),

in relation to appeals which by virtue of this section are to the appropriate tribunal or in relation to appeals under this Act which lie to a Social Security Commissioner.]

^{F4}(7)

Textual Amendments

F1 S. 23(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(2)**

F2 S. 23(4)(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(3)**

Changes to legislation: There are currently no known outstanding effects for the Child Trust Funds Act 2004, Section 23. (See end of Document for details)

- F3** S. 23(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(4)**
- F4** S. 23(7) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 416(5)**
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Commencement Information

- I1** S. 23(1) in force at 1.1.2005 in so far as not already in force by [S.I. 2004/3369](#), **art. 2(3)**
- I2** S. 23(1)-(3) in force at 1.1.2005 for specified purposes by [S.I. 2004/2422](#), **art. 2**
- I3** S. 23(2)(3) in force at 6.4.2005 in so far as not already in force by [S.I. 2004/3369](#), **art. 2(1)(2)(4)**
- I4** S. 23(4)-(7) in force at 6.4.2005 by [S.I. 2004/3369](#), **art. 2(1)**

Changes to legislation:

There are currently no known outstanding effects for the Child Trust Funds Act 2004, Section 23.