

*These notes refer to the Childcare Payments Act 2014  
(c.28) which received Royal Assent on 17 December 2014*

# CHILDCARE PAYMENTS ACT 2014

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Reviews and Appeals*

#### ***Section 59: Exercise of right of appeal***

260. **Section 59** sets out the procedure applying to appeals against decisions made by HMRC.
261. Subsection (1) assigns appeals under section 56 to the appropriate tribunal.
262. Subsections (2) and (3) define the appropriate tribunal. They provide that an appeal is to be heard by the First-tier Tribunal or by the appeal tribunal in Northern Ireland. An appeal tribunal is one which is constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998.
263. Subsection (4) enables regulations to provide that certain provisions which apply for the purposes of social security and tax appeals apply to appeals made under the Act, and to modify those provisions for that purpose.