
STATUTORY INSTRUMENTS

2002 No. 3119

TAX CREDITS

The Tax Credits (Notice of Appeal) Regulations 2002

Made - - - - *17th December 2002*
Laid before Parliament *17th December 2002*
Coming into force - - *7th January 2003*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 39(1), 65(2) and 67 of the Tax Credits Act 2002⁽¹⁾, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Notice of Appeal) Regulations 2002 and shall come into force on 7th January 2003.

Prescribed manner of notice of appeal

2.—(1) The prescribed manner of giving notice of appeal to the Board under section 39(1) of the Tax Credits Act 2002 is as follows.

(2) The notice must—

- (a) be given in writing,
- (b) contain sufficient information to identify the appellant and the decision against which the appeal is being made, and
- (c) be signed by or on behalf of the appellant.

(3) In paragraph (2)(a) “writing” includes writing produced by electronic communications if those electronic communications are approved by the Board.

(4) In paragraph (2)(c) “signed”, where the notice is in writing produced by electronic communications, means authenticated in such manner as may be approved by the Board.

(5) In this regulation “the Board” means the Commissioners of Inland Revenue.

(1) 2002 c. 21. Section 67 is cited because of the meaning it ascribes to the word “prescribed”.

Status: This is the original version (as it was originally made).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

17th December 2002

Tim Flesher
Dave Hartnett
Two of the Commissioners of Inland Revenue

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe the manner of giving notice of appeal under the Tax Credits Act 2002 (c. 21) against decisions relating to working tax credit or child tax credit.