



Taxes Management Act 1970

1970 CHAPTER 9

PART V

APPEALS AND OTHER PROCEEDINGS

[^{F1} Appeals]

[^{F1}54C Interpretation of sections 54A and 54B: “appropriate officer” etc

- (1) In sections 54A and 54B “the appropriate officer” means the appropriate officer—
 - (a) in Great Britain, of the Department for Work and Pensions, and
 - (b) in Northern Ireland, of the Department for Social Development.
- (2) Section 48(1)(a) (meaning of “appeal” in the following provisions of Part 5) does not apply for the purposes of sections 54A and 54B.]

Textual Amendments

- F1** Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 32](#) (with Sch. 9 paras. 1-9, 22)

Modifications etc. (not altering text)

- C1** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

Status:

Point in time view as at 24/02/2022. This version of this provision has been superseded.

Changes to legislation:

Taxes Management Act 1970, Section 54C is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.