

*These notes refer to the Tax Credits Act 2002
(c.21) which received Royal Assent on 8 July 2002*

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Tax Credits

Section 39: Exercise of right of appeal

154. This section sets out the framework for appeals. In particular, notice of an appeal against a decision must be given to the Board in a prescribed manner within 30 days after the date on which notice of the decision was given or, in the case of a decision to which section 23(3) (which provides that notice need not be given of certain decisions) applies, within 30 days of the date of the decision. The appeal must specify the grounds for appealing. This section provides for appeals to be heard by the General Commissioners or, if the appellant chooses, the Special Commissioners, like income tax appeals, and the relevant provisions of the Taxes Management Act 1970 are therefore applied. Regulations may modify Part 5 of that Act, as appropriate to tax credits. The Commissioners may allow the appellant to introduce new reasons for his appeal if they believe it was not wilful or unreasonable not to have advanced them before.
155. Until the date appointed by order under section 63(1), the provision of this section are modified by section 63.