

*These notes refer to the Child Trust Funds Act 2004
(c.6) which received Royal Assent on 13 May 2004*

CHILD TRUST FUNDS ACT 2004

EXPLANATORY NOTES

COMMENTARY

Section 22: Rights of appeal

76. This section sets out the grounds under which account providers or responsible persons may appeal against decisions taken by the Inland Revenue. *Subsection (1)* states that account providers can appeal against the withholding or withdrawal of approval as a CTF account provider. *Subsection (2)* states that a relevant person can appeal against the Inland Revenue deciding not to issue a voucher or open an account or deciding not to make any of the Government contributions required under this Act. *Subsection (3)* defines relevant person as the person entitled to child benefit, the person who applied to open a CTF account and anyone who has given instructions on the management of the CTF account. *Subsection (4)* entitles a person required to repay tax relief or a contribution to the Inland Revenue to appeal against that requirement. *Subsection (5)* allows a child's personal representatives to appeal against a decision not to make a payment in accordance with section 19. *Subsection (6)* allows someone who is charged a penalty under section 20 to appeal against the decision to impose that penalty.