



Childcare Payments Act 2014

2014 CHAPTER 28

Reviews and appeals

57 Review of decisions

- (1) A person who is affected by an appealable decision (“the applicant”) may apply to the Commissioners for Her Majesty’s Revenue and Customs for a review of the decision.
- (2) The application must be made—
 - (a) within the period of 30 days beginning with the day on which the applicant was notified of the decision, or
 - (b) if the period for making the application has been extended under section 58, within the extended period.
- (3) The application must—
 - (a) be made in writing,
 - (b) contain sufficient information to identify the applicant and the decision, and
 - (c) set out the reasons for seeking a review of the decision.
- (4) If an application for a review of a decision is made to the Commissioners in accordance with this section, the Commissioners must review the decision.
- (5) On a review under this section, the Commissioners may—
 - (a) uphold the decision,
 - (b) vary the decision, or
 - (c) cancel the decision.
- (6) If the applicant makes any representations to the Commissioners at a stage which gives the Commissioners a reasonable opportunity to consider them, the Commissioners must take account of them when carrying out the review.
- (7) Where—
 - (a) the Commissioners notify the applicant of further information or evidence which they may need for carrying out the review, and

Status: Point in time view as at 14/11/2016. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 57. (See end of Document for details)

- (b) the information or evidence is not provided to them within the period of 15 days beginning with the day on which the notice is given, the review may proceed without that information or evidence.
- (8) The Commissioners must notify the applicant of the matters set out in subsection (9) within—
- (a) the period of 30 days beginning with the day on which the Commissioners received the application for the review,
 - (b) if the applicant has been given a notice under subsection (7), the period of 45 days beginning with that day, or
 - (c) such other period as the applicant and the Commissioners may agree.
- (9) The matters referred to in subsection (8) are—
- (a) the conclusion on the review,
 - (b) if the conclusion is that the decision is varied, details of the variation, and
 - (c) the reasons for the conclusion.
- (10) If the Commissioners do not comply with subsection (8), the review is to be treated as having concluded that the decision is upheld.

In such a case, the Commissioners must notify the applicant of that conclusion.

Commencement Information

II S. 57 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(g)

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