
STATUTORY INSTRUMENTS

2002 No. 2926

The Tax Credits (Appeals) Regulations 2002

Application of section 54 of the Taxes Management Act 1970

3.—(1) Section 54 of the Taxes Management Act 1970⁽¹⁾ (settling of appeals by agreement) shall apply to a tax credit appeal to an appeal tribunal with the modifications prescribed by paragraphs (2) to (8).

(2) In subsection (1) for “Commissioners”, in both places where that word occurs, substitute the words “appeal tribunal”.

(3) In subsections (1) and (4) omit the words “assessment or”, in each place where they occur.

(4) In subsections (1), (2) and (4)(a) for “inspector or other proper officer of the Crown” substitute the words “officer of the Board”.

(5) For subsection (3) substitute the following subsection—

“(3) Where an agreement is not in writing—

- (a) the preceding provisions of this section shall not apply unless the Board give notice, in such form and manner as they consider appropriate, to the appellant of the terms agreed between the officer of the Board and the appellant; and
- (b) the references in those preceding provisions to the time when the agreement was made shall be construed as references to the date of that notice.”

(6) In subsection (4)(b) for “inspector or other proper officer giving” substitute the words “officer of the Board giving”.

(7) In subsection (4) for “inspector or other proper officer had come” substitute the words “officer of the Board had come”.

(8) After subsection (5) add the following subsection—

“(6) In subsection (1) “appeal tribunal” means an appeal tribunal constituted—

- (a) in Great Britain, under Chapter 1 of Part 1 of the Social Security Act 1998 (social security appeals: Great Britain), and
- (b) in Northern Ireland, under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998 (social security appeals: Northern Ireland).”