
STATUTORY INSTRUMENTS

2003 No. 1382

The Tax Credits (Employer Penalty Appeals) Regulations 2003

Part 5 of the Taxes Management Act

4. In section 44 of the Act (General Commissioners) —

(a) for subsection (1) substitute —

“(1) Proceedings before the General Commissioners in relation to an appeal against an employer penalty (as defined in section 63(11) of the Tax Credits Act 2002) shall, subject to the provisions of this section, be brought before the General Commissioners for the division in which the employer’s place of business is situated.

(1A) In this section “employer’s place of business” means—

- (a) the place where the trade, profession, vocation or business of the employer is carried on, or
 - (b) if the trade, profession, vocation or business of the employer is carried on at more than one place, the head office or the place where it is mainly carried on.”;
- (b) for the words “under the Taxes Acts” in each place where they occur, substitute “in relation to an appeal against an employer penalty (as defined in section 63(11) of the Tax Credits Act 2002)”;
- (c) in subsection (4) omit “, whether by a case stated under section 56 of this Act or otherwise,”; and
- (d) in subsection (5) omit “by the Taxes Acts or”.