
STATUTORY INSTRUMENTS

2005 No. 191

The Child Trust Funds (Non-tax Appeals) Regulations 2005

Application of section 14 of the 1998 Act or Article 15 of the 1998 Order

8.—(1) Section 14(1) to (10) of the 1998 Act⁽¹⁾ or, in Northern Ireland, Article 15(1) to (10) of the 1998 Order⁽²⁾ (Appeal from tribunal to Commissioner), shall apply to a decision of an appeal tribunal on a child trust fund appeal (other than a decision on a penalty appeal under section 21(9) of the Act as modified by section 24(2) of the Act), with the following modifications.

(2) In section 14—

- (a) in subsection (1) for “under section 12 or 13 above” substitute “on a child trust fund appeal”;
- (b) in subsection (3)(a) for “Secretary of State” substitute “Board”;
- (c) for subsection (3)(b) substitute—
 - “(b) the appellant in the child trust fund appeal;”;
- (d) omit subsections (3)(c) and (d), and (4) to (6); and
- (e) in subsection (7) for “principal parties” substitute “Board and the appellant”.

(3) In Article 15—

- (a) in paragraph (1) for “under Article 13 or 14” substitute “on a child trust fund appeal”;
- (b) in paragraph (3)(a) for “Department” substitute “Board”;
- (c) for paragraph (3)(b) substitute—
 - “(b) the appellant in the child trust fund appeal;”;
- (d) omit paragraphs (3)(c) and (d), and (4) to (6); and
- (e) in paragraph (7) for “principal parties” substitute “Board and the appellant”.

(1) Section 14 was amended by paragraph 27 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

(2) Article 15 was amended by Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.