

2014 No. 1933

TAX CREDITS

The Tax Credits (Settlement of Appeals) Regulations 2014

<i>Made</i> - - - -	<i>21st July 2014</i>
<i>Laid before Parliament</i>	<i>22nd July 2014</i>
<i>Coming into force</i> - -	<i>12th August 2014</i>

The Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by sections 63(8) and 65(2) and (6) of the Tax Credits Act 2002(a) and with the consent of the Lord Chancellor, the Department of Justice in Northern Ireland and the Scottish Ministers, make the following Regulations.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Tax Credits (Settlement of Appeals) Regulations 2014 and come into force on 12th August 2014

(2) These Regulations extend to England and Wales and Scotland only.

Interpretation

2. In these Regulations—

“tax credits appeal” means an appeal which, by virtue of section 63 of the Tax Credits Act 2002 (tax credits appeals etc: temporary modifications)(b), is to the First-tier Tribunal.

Application of section 54 of the Taxes Management Act 1970

3.—(1) Section 54 of the Taxes Management Act 1970 (settling of appeals by agreement)(c) shall apply to a tax credits appeal, with the modifications prescribed by paragraphs (2) to (7).

(2) In subsection (1) for “tribunal” (in both places) substitute “First-tier Tribunal”.

(3) In subsections (1) and (4) for “assessment” (in each place) substitute “determination”.

(4) In subsections (1), (2) and (4)(a) for “the inspector or other proper officer of the Crown” substitute “an officer of Revenue and Customs”(d).

(5) For subsection (3) substitute—

(a) 2002 c.21. Section 63(8) was amended by article 6 of, and paragraph 191(2) and (6) of Schedule 3 to, S.I. 2008/2833, article 3 of, and paragraph 316(8) of Schedule 1 to, S.I. 2009/56 and article 2(2) of S.I. 2012/533. Section 65(6) was amended by article 15(5) of, and paragraph 60 of Schedule 18 to, S.I. 2010/976.

(b) Section 63 was amended by S.I. 2008/2833, S.I. 2009/56 and S.I. 2012/533.

(c) 1970 c. 9. Section 54(1) was amended by article 3 of, and paragraphs 5 and 33 of Schedule 1 to, S.I. 2009/56.

(d) Section 118 of the Taxes Management Act 1970 defines “the Board” as meaning the Commissioners of Inland Revenue. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that, in so far as it is appropriate in consequence of section 5 of that Act, a reference in an enactment to the Commissioners of Inland Revenue, however expressed, is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 2(1) of that Act provides that staff of the Commissioners are to be known as officers of Revenue and Customs.

“(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 Revenue and Customs and the appellant; and
- (b) the references in those preceding provisions to the time when the agreement was come to shall be construed as references to the date of that notice.”.

(6) In subsection (4)(b) for “the inspector or other proper officer” substitute “an officer of Revenue and Customs”.

(7) In subsection (4), in the words after paragraph (b), for “the inspector or other proper officer” substitute “an officer of Revenue and Customs”.

Ruth Owen

Jim Harra

21st July 2014

Two of the Commissioners for Her Majesty’s Revenue and Customs

The Lord Chancellor consents to the making of these Regulations

By authority of the Lord Chancellor

Shailesh Vara

Parliamentary Under Secretary of State

Ministry of Justice

19th July 2014

The Department of Justice in Northern Ireland consents to the making of these Regulations

David Ford

Minister of Justice

9th July 2014

Department of Justice in Northern Ireland

The Scottish Ministers consent to the making of these Regulations

John Swinney

Cabinet Secretary for Finance, Employment and Sustainable Growth

A member of the Scottish Government

16th July 2014

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision that corresponds in substance to those contained in regulation 3 (application of section 54 of the Taxes Management Act 1970) of the Tax Credits (Appeals) Regulations 2002 (S.I. 2002/2926) which lapsed in respect of Great Britain as a result of amendments to section 63(8) of the Tax Credits Act 2002, under which the provisions in S.I. 2002/2926 were made, by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56) when the tribunal functions were transferred to the new tribunal system. The amendment to section 63(8) was subsequently corrected by the Revenue and Customs Appeals Order 2012 (S.I. 2012/533).

Regulation 3 applies section 54 of the Taxes Management Act 1970 to tax credit appeals with modifications.

An Impact Assessment has not been prepared in respect of these Regulations. An Impact Assessment covering the changes made by S.I. 2009/56 was published with that Order. A copy is annexed to the Explanatory Memorandum to that Order, which is available alongside the instrument on the legislation.gov.uk website.

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