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STATUTORY INSTRUMENTS

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**2014 No. 1933**

**The Tax Credits (Settlement of Appeals) Regulations 2014**

**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)(1) 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”(2).

(5) For subsection (3) substitute—

“(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”.

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(1) 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](#).

(2) 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.