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STATUTORY INSTRUMENTS

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**2016 No. 1078**

**The Childcare Payments (Appeals) Regulations 2016**

**Application of section 54 of the Taxes Management Act 1970**

7.—(1) Section 54 of the Taxes Management Act 1970<sup>(1)</sup> (settling of appeals by agreement) shall apply to a childcare payments appeal to an appropriate tribunal with the modifications specified by paragraphs (2) to (6).

(2) In subsection (1) insert “appropriate” immediately before “tribunal” in both places where it occurs.

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

(4) For subsection (3) substitute—

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

(a) the preceding provisions of this section shall not apply unless HMRC give notice, in such form and manner as they consider appropriate, to the appellant of the terms agreed between HMRC 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.”.

(5) In subsection (4)(b) and the fall out words after subsection (4)(b) for “inspector or other proper officer” substitute “HMRC”.

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(1) 1970 c. 9. Section 54 was amended by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), Schedule 1, paragraph 33.