

2014/1933

Tax Credits (Settlement of Appeals) Regulations 2014

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Made 21 July 2014

Laid before Parliament 22 July 2014

Coming into force 12 August 2014

[PREA

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 and with the consent of the Lord Chancellor, the Department of Justice in Northern Ireland and the Scottish Ministers, make the following Regulations.

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1 Citation, commencement and extent

- (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.

2 Interpretation

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), is to the First-tier Tribunal.

3 Application of section 54 of the Taxes Management Act 1970

- (1) Section 54 of the Taxes Management Act 1970 (settling of appeals by agreement) 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”.
- (5) For subsection (3) substitute—

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- (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.”.

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(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”.