2002/3119

Tax Credits (Notice of Appeal) Regulations 2002

Made by the Commissioners of the Inland Revenue under TCA 2002 ss 39(1), 65(2) and 67

Made 17 December 2002

Laid before Parliament 17 December 2002

Coming into force 7 January 2003

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1 Citation and commencement

These Regulations may be cited as the Tax Credits (Notice of Appeal) Regulations 2002 and shall come into force on 7th January 2003.

2 Prescribed manner of notice of appeal

(1) The prescribed manner of giving notice of appeal to the Board under section 39(1) of the Tax Credits Act 2002 is as follows.

(2) The notice must—

(*a*) be given in writing,

(*b*) contain sufficient information to identify the appellant and the decision against which the appeal is being made, and

(*c*) be signed by or on behalf of the appellant.

(3) In paragraph (2)(*a*) “writing” includes writing produced by electronic communications if those electronic communications are approved by the Board.

(4) In paragraph (2)(*c*) “signed”, where the notice is in writing produced by electronic communications, means authenticated in such manner as may be approved by the Board.

(5) In this regulation “the Board” means the Commissioners of Inland Revenue.