2002/3119

Tax Credits (Notice of Appeal) Regulations 2002

#CommentB

**Amendments—**

These regulations revoked by the Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order, SI 2014/886, art 3 with effect in relation to England, Wales and Scotland from 6 April 2014.

#CommentE

[MAIN

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.*1

#CommentB

**Amendments—**

#EndnotesB

1 These regulations revoked by the Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order, SI 2014/886, art 3 with effect in relation to England, Wales and Scotland from 6 April 2014.

#EndnotesE

#CommentE

2 Prescribed manner of notice of appeal

*(1)* *The prescribed manner of giving notice of appeal …2 under section 39(1) of the Tax Credits Act 2002 is as follows.*

*(2)* *The notice must—*

*(a)* *be given in writing [to the appropriate office]2*,

*(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 [appropriate office]2*.

*(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 [appropriate office]2*.

*(5)* *In this regulation “the [appropriate office]2” means [any office specified in writing for the purpose by the Department for Social Development in Northern Ireland]2*.1

#CommentB

**Amendments—**

#EndnotesB

1 These regulations revoked by the Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order, SI 2014/886, art 3(1) with effect in relation to England, Wales and Scotland from 6 April 2014.

2 In para (1) words “to the Board” revoked, in para (2)(*a*) words inserted, in paras (3), (4) words substituted for word “Board”, and in para (5) words substituted for words “Board” and “the Commissioners of Inland Revenue” by the Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order, SI 2014/886, art 3(2)–(6) with effect in relation to Northern Ireland only from 3 November 2014.

#EndnotesE

#CommentE