

2003/1382

Tax Credits (Employer Penalty Appeals) Regulations 2003

Made by the Commissioners of Inland Revenue under TCA 2002 ss 39(6), 65(2) and (6) and 67 of the Tax Credits Act 2002, with the consent of the Lord Chancellor and the Scottish Ministers

Made 23 May 2003

Laid before Parliament 28 May 2003

Coming into force 18 June 2003

1 Citation and Commencement

These Regulations may be cited as the Tax Credits (Employer Penalty Appeals) Regulations 2003 and shall come into force on 18th June 2003.

2 Interpretation

In these Regulations—

“the Act” means the Taxes Management Act 1970; and

“employer penalty” has the meaning given in section 63(11) of the Tax Credits Act 2002.

3 Part 5 of the Taxes Management Act

Part 5 of the Act [(appeals)]¹ applies to an appeal under section 38 of the Tax Credits Act 2002 against an employer penalty subject to the modifications set out in these Regulations.

Amendments—

¹ Words substituted by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order, SI 2009/56 art 3, Sch 2 paras 84, 85 with effect from 1 April 2009.

4–6

Amendments—

Regulations 4–6 revoked by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order, SI 2009/56 art 3, Sch 2 paras 84, 86 with effect from 1 April 2009.

7

In section 48 of the Act—

(a) in subsection (1) for the definition of appeal substitute—

“ “appeal” means an appeal against an employer penalty (as defined in section 63(11) of the Tax Credits Act 2002) to the [tribunal]¹;” and

(b) omit subsection (2).

Amendments—

¹ Word substituted by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order, SI 2009/56 art 3, Sch 2 paras 84, 87 with effect from 1 April 2009.

8

Amendments—

Regulation 8 revoked by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order, SI 2009/56 art 3, Sch 2 paras 84, 88 with effect from 1 April 2009.

9

In section 54 of the Act—

- (a) in subsection (1) for the words “discharged or cancelled” substitute “set aside” and for the words “had discharged or cancelled it” substitute “had set it aside”;
- (b) for the words “the inspector or other proper officer of the Crown” and the words “the inspector or other proper officer”, in each place where they occur, substitute “the officer of the Board”; and
- (c) omit the words “assessment or” in each place where they occur.

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[Omit section 56 of the Act]¹

Amendments—

¹ Reg 10 substituted by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order, SI 2009/56 art 3, Sch 2 paras 84, 89 with effect from 1 April 2009.