



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Appeals

38 Appeals

- (1) An appeal may be brought against—
 - (a) a decision under section 14(1), 15(1), 16(1), 19(3) or 20(1) or (4) or regulations under section 21,
 - (b) the relevant section 18 decision in relation to a person or persons and a tax credit for a tax year and any revision of that decision under that section,
 - (c) a determination of a penalty under paragraph 1 of Schedule 2, and
 - (d) a decision under section 37(1).
- (2) “The relevant section 18 decision” means—
 - (a) in a case in which a decision must be made under subsection (6) of section 18 in relation to the person or persons and the tax credit for the tax year, that decision, and
 - (b) in any other case, the decision under subsection (1) of that section in relation to the person or persons and the tax credit for the tax year.