



Tax Credits Act 2002

2002 CHAPTER 21

[^{F1}PART 1

TAX CREDITS

Appeals

[^{F1}39 Exercise of right of appeal

[^{F2}(1) Notice of an appeal under section 38 against a decision must be given ^{F3}... in the prescribed manner within the period of thirty days after the date on which [^{F4} notice under section 21A(3) [^{F5} or 21C(6)] was given of the conclusion on the review of the decision].]

[^{F2}(2) Notice of such an appeal must specify the grounds of appeal.]

^{F6}(3)

^{F6}(4)

^{F6}(5)

(6) Part 5 of the Taxes Management Act 1970 [^{F7}(appeals and other proceedings)] applies in relation to appeals under section 38 (as in relation to appeals under the Taxes Acts, within the meaning of that Act), but subject to such modifications as are prescribed.

^{F8}(7)

Textual Amendments

F1 Pt. 1 repealed (1.2.2019 with savings in relation to specified cases in art. 3 of the commencing S.I.) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2019/167, arts. 2, 3

F2 S. 39(1)(2) repealed (E.W.S.) (6.4.2014) by [The Tax Credits, Child Benefit and Guardian's Allowance Reviews and Appeals Order 2014 \(S.I. 2014/886\)](#), arts. 1(1), [2\(12\)](#) (with art. 1(5))

Changes to legislation: Tax Credits Act 2002, Section 39 is up to date with all changes known to be in force on or before 07 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F3** Words in s. 39(1) omitted (N.I.) (3.11.2014) by virtue of [The Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order 2014 \(S.I. 2014/886\)](#), arts. 1(2), **2(13)(a)** (with art. 1(5)); S.I. 2014/2881, art. 2(a)
- F4** Words in s. 39(1) substituted (N.I.) (3.11.2014) by [The Tax Credits, Child Benefit and Guardian’s Allowance Reviews and Appeals Order 2014 \(S.I. 2014/886\)](#), arts. 1(2), **2(13)(b)** (with art. 1(5)); S.I. 2014/2881, art. 2(a)
- F5** Words in s. 39 inserted (N.I.) (15.1.2021) by [The Tax Credits Reviews and Appeals \(Amendment\) Order 2021 \(S.I. 2021/44\)](#), arts. 1, **2(9)**
- F6** S. 39(3)(4)(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 314(2)**
- F7** Words in s. 39(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 314(3)**
- F8** S. 39(7) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 314(4)**

Modifications etc. (not altering text)

- C1** S. 39(1) modified (temp. from 1.1.2003) by [The Tax Credits \(Appeals\) \(No. 2\) Regulations 2002 \(S.I. 2002/3196\)](#), regs. 1(2), 4, 5
- C2** S. 39(1) modified (temp. from 1.1.2003) by [The Tax Credits \(Appeals\) Regulations \(Northern Ireland\) 2002 \(S.R. 2002/403\)](#), regs. 1(2), 4, 5

Commencement Information

- I1** S. 39 wholly in force at 6.4.2003; s. 39 not in force at Royal Assent, see s. 61; s. 39 in force for certain purposes at 1.9.2002 and 1.1.2003 and otherwise in force at 6.4.2003 by [S.I.2002/1727](#), **art. 2**

Changes to legislation:

Tax Credits Act 2002, Section 39 is up to date with all changes known to be in force on or before 07 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing SI 2003/962 by [S.I. 2008/3151 art. 3\(2\)](#) (art. 3(2) revoked (14. 7.2014) by S.I. 2014/1848)
- specified provision(s) amendment to earlier commencing SI 2003/962 art. 2(5) by [S.I. 2011/2910 art. 2](#) (Order revoked (14. 7.2014) by S.I. 2014/1848)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2)-(12) substituted for s. 35(2) by [2012 c. 5 s. 124](#)
- s. 35(9) words substituted by [2020 c. 17 Sch. 24 para. 443\(1\)](#) (This amendment not applied to legislation.gov.uk. The substitution of s. 35(2)-(12) for s. 35(2) by 2021 c. 5, s. 124 is not yet in force)
- s. 36(10) words repealed by [2012 c. 5 Sch. 14 Pt. 12](#)