



# Tax Credits Act 2002

## 2002 CHAPTER 21

### PART 1

#### TAX CREDITS

##### *Appeals*

#### **39 Exercise of right of appeal**

- (1) Notice of an appeal under section 38 against a decision must be given to the Board in the prescribed manner within the period of thirty days after the date on which notice of the decision was given (or, in the case of a decision to which section 23(3) applies, the date of the decision).
- (2) Notice of such an appeal must specify the grounds of appeal.
- (3) An appeal under section 38 is to the General Commissioners but the appellant may elect (in accordance with section 46(1) of the Taxes Management Act 1970 (c. 9)) to bring the appeal before the Special Commissioners instead.
- (4) Subsections (2) to (7) of section 31D of the Taxes Management Act 1970 (which relate to an election to bring proceedings before the Special Commissioners) have effect in relation to an election under subsection (3) (as in relation to an election under subsection (1) of that section).
- (5) On the hearing of an appeal under section 38 the General Commissioners or Special Commissioners may allow the appellant to put forward grounds not specified in the notice, and take them into consideration if satisfied that the omission was not wilful or unreasonable.
- (6) Part 5 of the Taxes Management Act 1970 (appeals to Commissioners) 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.
- (7) Any regulations under section 56B of the Taxes Management Act 1970 (c. 9) which are in force immediately before the commencement of subsection (6) apply, subject

---

*Status: This is the original version (as it was originally enacted).*

---

to any necessary modifications, for the purposes of appeals under section 38 (until amended or revoked).