



Childcare Payments Act 2014

2014 CHAPTER 28

Reviews and appeals

57 Review of decisions

- (1) A person who is affected by an appealable decision (“the applicant”) may apply to the Commissioners for Her Majesty’s Revenue and Customs for a review of the decision.
- (2) The application must be made—
 - (a) within the period of 30 days beginning with the day on which the applicant was notified of the decision, or
 - (b) if the period for making the application has been extended under section 58, within the extended period.
- (3) The application must—
 - (a) be made in writing,
 - (b) contain sufficient information to identify the applicant and the decision, and
 - (c) set out the reasons for seeking a review of the decision.
- [^{F1}(3A) Regulations may make provision specifying, or enabling HMRC to specify, the form and manner in which the application may be made (subject to subsection (3)(a)).]
- (4) If an application for a review of a decision is made to the Commissioners in accordance with this section [^{F2}(and any provision made under subsection (3A))], the Commissioners must review the decision.
- (5) On a review under this section, the Commissioners may—
 - (a) uphold the decision,
 - (b) vary the decision, or
 - (c) cancel the decision.
- (6) If the applicant makes any representations to the Commissioners at a stage which gives the Commissioners a reasonable opportunity to consider them, the Commissioners must take account of them when carrying out the review.

(7) Where—

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 57. (See end of Document for details)

- (a) the Commissioners notify the applicant of further information or evidence which they may need for carrying out the review, and
 - (b) the information or evidence is not provided to them within the period of 15 days beginning with the day on which the notice is given,
- the review may proceed without that information or evidence.
- (8) The Commissioners must notify the applicant of the matters set out in subsection (9) within—
- (a) the period of 30 days beginning with the day on which the Commissioners received the application for the review,
 - (b) if the applicant has been given a notice under subsection (7), the period of 45 days beginning with that day, or
 - (c) such other period as the applicant and the Commissioners may agree.
- (9) The matters referred to in subsection (8) are—
- (a) the conclusion on the review,
 - (b) if the conclusion is that the decision is varied, details of the variation, and
 - (c) the reasons for the conclusion.
- (10) If the Commissioners do not comply with subsection (8), the review is to be treated as having concluded that the decision is upheld.

In such a case, the Commissioners must notify the applicant of that conclusion.

Textual Amendments

- F1** S. 57(3A) inserted (16.3.2017) by [Small Charitable Donations and Childcare Payments Act 2017](#) (c. 1), **ss. 5(3)(a)**, 7(3)
- F2** Words in s. 57(4) inserted (16.3.2017) by [Small Charitable Donations and Childcare Payments Act 2017](#) (c. 1), **ss. 5(3)(b)**, 7(3)
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Commencement Information

- I1** S. 57 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083](#), **reg. 2(g)**
- I2** S. 57 in force at 21.4.2017 in so far as not already in force by [S.I. 2017/578](#), **reg. 3(e)**

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 57.