



Childcare Payments Act 2014

2014 CHAPTER 28

Reviews and appeals

58 Extension of time limit for applications for review

(1) A person who wishes to make an application for a review under section 57 may apply to the Commissioners for an extension of the period for making the application.

(2) An application under this section—

(a) must be made before the end of the period of 6 months beginning with the day after the last day of the period mentioned in section 57(2)(a) (“the standard period”), and

(b) must set out the reasons for seeking the extension.

[^{F1}(2A) Regulations may make provision specifying, or enabling HMRC to specify, the form and manner in which an application under this section may be made.]

(3) The Commissioners may grant an extension under this section if they are satisfied that—

(a) due to special circumstances, it was not practicable for the person to make the application under section 57 within the standard period, and

(b) it is reasonable in all the circumstances to grant the extension.

(4) If an application under this section is refused, it may not be renewed.

Textual Amendments

F1 S. 58(2A) inserted (16.3.2017) by [Small Charitable Donations and Childcare Payments Act 2017](#) (c. 1), [ss. 5\(4\), 7\(3\)](#)

Commencement Information

I1 S. 58 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083](#), [reg. 2\(g\)](#)

I2 S. 58 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 58.