



Childcare Payments Act 2014

2014 CHAPTER 28

Reviews and appeals

60 Powers of tribunal

- (1) This section applies where a person is appealing to the Tribunal under section 56 against an appealable decision.
- (2) In a case where the appealable decision is a decision under section 47 to assess a penalty, or to assess a penalty of a particular amount, the Tribunal may do any of the following—
 - (a) uphold the penalty;
 - (b) set aside the penalty;
 - (c) substitute for the penalty a penalty of an amount decided by the Tribunal.
- (3) In any other case, the Tribunal must either—
 - (a) dismiss the appeal, or
 - (b) quash the whole or part of the decision to which the appeal relates.
- (4) The Tribunal may act as mentioned in subsection (3)(b) only to the extent that it is satisfied that the decision was wrong on one or more of the following grounds—
 - (a) that the decision was based, wholly or partly, on an error of fact;
 - (b) that the decision was wrong in law.
- (5) If the Tribunal quashes the whole or part of a decision, it may either—
 - (a) refer the matter back to HMRC with a direction to reconsider and make a new decision in accordance with its ruling, or
 - (b) substitute its own decision for that of HMRC.

This is subject to section 61(8).

- (6) The Tribunal may not direct HMRC to take any action which they would not otherwise have the power to take in relation to the decision.

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 60. (See end of Document for details)

- (7) A decision of the Tribunal made by virtue of this section has the same effect as, and may be enforced in the same manner as, a decision of HMRC.
- (8) In this section “the Tribunal” means—
- (a) the First-tier Tribunal, or
 - (b) in Northern Ireland, the appeal tribunal (within the meaning of section 59(3)).

Commencement Information

- I1** S. 60 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(g)
- I2** S. 60 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 60.