STATUTORY INSTRUMENTS

2016 No. 1078

CHILDCARE PAYMENT SCHEME

The Childcare Payments (Appeals) Regulations 2016

Made - - - -	*8th November 2016*
Laid before Parliament	*9th November 2016*
Coming into force - -	*30th November 2016*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred on them by section 59(4)(a), (b) and (c) of the Childcare Payments Act 2014(**1**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Childcare Payments (Appeals) Regulations 2016 and come into force on 30th November 2016.

Interpretation

2. In these Regulations "childcare payments appeal" means an appeal under section 56 of the Childcare Payments Act 2014.

Application of Chapter 2 of Part 1 of the Social Security Act 1998

3.—(1) Section 17 of the Social Security Act 1998(**2**) (finality of decisions) shall apply to a decision of an appropriate tribunal(**3**) on a childcare payments appeal with the modifications specified in paragraphs (2) and (3).

(2) For paragraph (1) of that section substitute the following paragraph—

"(1) Subject to the provisions of the Childcare Payments Act 2014 any decision made in accordance with those provisions in respect of an appeal which, by virtue of section 59 of

(**1**) 2014 c. 28.
(**2**) 1998 c. 14. Section 17 was amended by the Transfer of Tribunal Functions Order 2008 (S.I. 2008/2833).
(**3**) Section 59(2) of the Childcare Payments Act 2014 defines the appropriate tribunal as meaning the First-tier Tribunal or, in Northern Ireland, the appeal tribunal. Section 59(3) defines the appeal tribunal as meaning an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

the Childcare Payments Act 2014 (or of provisions of this Act applied by regulations made under that section), is to the First-tier Tribunal, shall be final.".

(3) Omit paragraphs (2)(b) and (c).

Application of Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998

4.—(1) Article 13 of the Social Security (Northern Ireland) Order 1998(**4**) ("the 1998 Order") (appeal to appeal tribunal) shall apply to a childcare payments appeal with the modifications specified in paragraphs (2) to (4).

(2) Omit paragraphs (1) to (6).

(3) In paragraph (8) for "an appeal under this article" substitute "a childcare payments appeal".

(4) Omit paragraphs (8)(a) and (9).

5.—(1) Article 17 of the 1998 Order (finality of decisions) shall apply to a decision of an appeal tribunal on a childcare payments appeal with the modifications specified in paragraphs (2) and (3).

(2) For paragraph 1 of that Article substitute the following paragraph—

"(1) Subject to the provisions of—

(a) Article 13 of this Order, and

(b) the Childcare Payments Act 2014,

any decision made in accordance with those provisions in respect of an appeal which, by virtue of section 59 of the Childcare Payments Act 2014 (or of provisions of this Order applied by regulations made under that section), is to an appeal tribunal, shall be final.".

(3) Omit paragraphs (2)(b) and (c).

6.—(1) Article 28 of the 1998 Order (correction of errors and setting aside of decisions) shall apply to a childcare payments appeal with the modifications specified in paragraphs (2) and (3).

(2) Omit paragraph (1A).

(3) After paragraph (3)(j) insert—

"(k) the Childcare Payments Act 2014.".

Application of section 54 of the Taxes Management Act 1970

7.—(1) Section 54 of the Taxes Management Act 1970(**5**) (settling of appeals by agreement) shall apply to a childcare payments appeal to an appropriate tribunal with the modifications specified by paragraphs (2) to (6).

(2) In subsection (1) insert "appropriate" immediately before "tribunal" in both places where it occurs.

(3) In subsections (1), (2) and (4)(a) for "inspector or other proper officer of the Crown" substitute "HMRC".

(4) For subsection (3) substitute—

"(3) Where an agreement is not in writing—

(**4**) S.I. 1998/1506 (N.I. 10); relevant amending instrument is S.I. 2015/2006 (N.I.). Article 28(3)(j) was amended by the Pensions Act (Northern Ireland) 2015 (c.5) Schedule 9, paragraph 32 and Schedule 16 paragraph 40.

(**5**) 1970 c. 9. Section 54 was amended by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), Schedule 1, paragraph 33.