



Taxes Management Act 1970

1970 CHAPTER 9

PART V

APPEALS AND OTHER PROCEEDINGS

Modifications etc. (not altering text)

- C1** Pt. 5 applied by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 248\(3\)](#)
Pt. 5 applied (1.10.1982) by [The Income Tax \(Interest Relief\) Regulations 1982 \(S.I. 1982/1236\), reg. 14\(5\)](#)
Pt. 5 applied (26.10.1987) by [The Occupational Pension Schemes \(Additional Voluntary Contributions\) Regulations 1987 \(S.I. 1987/1749\), reg. 9\(5\)](#)
Pt. 5 applied (29.10.1987) by [The Personal Pension Schemes \(Provisional Approval\) Regulations 1987 \(S.I. 1987/1765\), reg. 6\(4\)](#)
Pt. 5 applied (1.7.1988) by [The Personal Pension Schemes \(Relief at Source\) Regulations 1988 \(S.I. 1988/1013\), reg. 11\(5\)](#)
Pt. 5 applied (9.1.1990) by [The Private Medical Insurance \(Tax Relief\) Regulations 1989 \(S.I. 1989/2387\), regs. 14, 17](#)
- C2** Pt. 5 applied (30.1.1992) by [Income Tax \(Building Societies\) \(Audit Powers\) Regulations 1992 \(S.I. 1992/10\), reg. 10\(3\)](#) (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
Pt. 5 applied (30.1.1992) by [The Income Tax \(Deposit-takers\) \(Audit Powers\) Regulations 1992 \(S.I. 1992/12\), reg. 10\(3\)](#) (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
- C3** Pt. 5 applied (with modifications) (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 15\(3\), 173\(4\), Sch. 2 para.8](#) (with s. 108(5))
- C4** Pt. 5 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\), reg. 11\(10\)](#)
- C5** Pt. 5 applied (6.4.1999) by [The Overseas Insurers \(Tax Representatives\) Regulations 1999 \(S.I. 1999/881\), art. 1, reg. 13\(4\)](#)
- C6** Pt. 5 applied (with modifications) (1.9.2002 for specified purposes, 1.1.2003 for specified purposes, 6.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\), ss. 39\(6\), 61](#); S.I. 2002/1727, art. 2
- C7** Pt. 5 applied in part (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\), regs. 1\(1\), 8\(9\), 14\(4\)](#)

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- C8 Pt. 5 applied (with modifications) (18.6.2003) by The Tax Credits (Employer Penalty Appeals) Regulations 2003 (S.I. 2003/1382), regs. 1, **3-10**
- C9 Pt. 5 applied in part (with modifications) (6.4.2004) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), regs. 1, **80(5)**
- C10 Pt. 5 applied (6.4.2004) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), regs. 1, **204(7)**
- C11 Pt. 5 applied (6.4.2005) by Child Trust Funds Act 2004 (c. 6), **ss. 23(6), 27**; S.I. 2004/3369, art. 2(1)
- C12 Pt. 5 applied in part (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), **ss. 218(7), 883(1)** (with s. 196, Sch. 2)
- C13 Pt. 5 applied (6.4.2006) by The Registered Pension Schemes (Relief at Source) Regulations 2005 (S.I. 2005/3448), regs. 1, **12(5)**
- C14 Pt. 5 applied (with application in accordance with reg. 1(2) of the amending S.I.) by The Income Tax (Purchased Life Annuities) Regulations 2008 (S.I. 2008/562), regs. 1(1), **20** (with reg. 27)
- C15 Pt. 5 applied (21.7.2008) by Finance Act 2008 (c. 9), **ss. 113, 114(7), Sch. 36 para. 48(5)** (with Sch. 36 para. 38)
- C16 Pt. 5 applied (1.4.2009) by Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 32(6)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- C17 Pt. 5 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **34** (with reg. 1(4)(6))
- C18 Pt. 5 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **62(4)** (with reg. 1(4)(6))
- C19 Pts. 4, 5 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **29(1)**
- C20 Pts. 4, 5, 6 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **57(4)**
- C21 Pt. 5 applied (with effect in accordance with s. 93(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 46 para. 10(5)** (with Sch. 46 paras. 1011)
- C22 Pt. 5 power to apply (with modifications) conferred (1.1.2010 for specified purposes) by Saving Gateway Accounts Act 2009 (c. 8), **s. 24(4)(5), 31**; S.I. 2009/3332, art. 2(e)
- C23 Pt. 5 applied (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), **ss. 145(6), 381(1)** (with Sch. 9 paras. 1-9, 22)
- C24 Pt. 5 applied (with modifications) (8.4.2010) by Finance Act 2010 (c. 13), Sch. 1 paras. 32, **33**
- C25 Pt. 5 applied (with modifications) (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 29(6), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- C26 Pt. 5 applied (with modifications) (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 37(5), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- C27 Pt. 5 applied (with modifications) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), **Sch. 4 para. 29V(8)** (as inserted (6.4.2012) by S.I. 2012/821, regs. 1(1), **18**)
- C28 Pt. 5 applied (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 paras. 5(5), 20(7), 31(7)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2
- C29 Pt. 5 applied by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 2 para. 81K(10)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C30 Pt. 5 applied by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 2 para. 81G(3)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C31 Pt. 5 applied by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 40K(9)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C32 Pt. 5 applied by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 3 para. 40G(3)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C33 Pt. 5 applied by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 421JF(6)** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 8 paras. 228, 232**)

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- C34** Pt. 5 applied by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 4 para. 28G\(3\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C35** Pt. 5 applied by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 4 para. 28K\(9\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C36** Pt. 5 applied by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 5 para. 57E\(6\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 220, 222](#))
- C37** Pt. 5 extended (30.6.2014) by [The International Tax Compliance \(United States of America\) Regulations 2014 \(S.I. 2014/1506\)](#), [regs. 1\(2\), 23\(5\)](#)
- C38** Pt. 5 applied (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 247\(5\)](#) (with [ss. 269-271](#))
- C39** Pt. 5 applied (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 266\(11\)](#) (with [ss. 269-271](#))

Jurisdiction

^{F1}44 General Commissioners.

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Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), [art. 1\(2\)](#), [Sch. 1 para. 25](#)

^{F1}45 Quorum of Special Commissioners.

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Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), [art. 1\(2\)](#), [Sch. 1 para. 25](#)

^{F1}46 General and Special Commissioners.

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Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), [art. 1\(2\)](#), [Sch. 1 para. 25](#)

^{F1}46A Regulations about jurisdiction.

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Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}46B Questions to be determined by Special Commissioners.

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Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}46C Jurisdiction of Special Commissioners over certain claims included in returns.

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Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F2}46D Questions to be determined by [^{F3}the relevant tribunal].

- (1) In so far as the question in dispute on an appeal to which this section applies—
- (a) is a question of the value of any land or of a lease of land, and
 - (b) arises in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act, the question shall be determined by the [^{F4}relevant tribunal].
- (2) This section applies to—
- [^{F5}(a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;
 - (aa) an appeal against an amendment of a return under paragraph [^{F6}34] of Schedule 18 to the Finance Act 1998;
 - (b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;
 - (c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;]
 - (d) an appeal against an assessment to tax which is not a self-assessment;
 - (e) an appeal against [^{F7}a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to] a claim or election made otherwise than by being included in a return;
 - (f) an appeal against a decision contained in a [^{F8}closure notice under paragraph 7(3)] of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.

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- (3) In this section “the [^{F9}relevant tribunal]” means—
- (a) in relation to land in England and Wales, the [^{F10}Upper Tribunal];
 - (b) in relation to land in Scotland, the Lands Tribunal for Scotland;
 - (c) in relation to land in Northern Ireland, the Lands Tribunal for Northern Ireland.]

Textual Amendments

- F2** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 22 para. 7**
- F3** Words in s. 46D heading substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(a)** (with Sch. 5)
- F4** Words in s. 46D(1) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(b)** (with Sch. 5)
- F5** S. 46D(2)(a)(aa)(b)(c) substituted for s. 46D(2)(a)-(c) (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 29(2)**
- F6** Word in s. 46D(2)(aa) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), **s. 119(12)(a)(iii)(13)**; S.I. 2009/405, art. 2
- F7** Words in s. 46D(2)(e) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 29(3)**
- F8** Words in s. 46D(2)(f) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 29(4)**
- F9** Words in s. 46D(3) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(b)** (with Sch. 5)
- F10** Words in s. 46D(3)(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(c)** (with Sch. 5)

^{F2}**47 Special jurisdiction relating to tax on chargeable gains.**

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Textual Amendments

- F2** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 22 para. 7**

^{F11}**47A**

Textual Amendments

- F11** S. 47A added by [Development Land Tax Act 1976 \(c. 24\)](#), Sch. 8 para. 13. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s. 98(6), Sch.27 Part X.

^{F12}**47B Special jurisdiction relating to Business Expansion Scheme.**

If and so far as the question in dispute on any appeal against the refusal of relief under [^{F13}Chapter III of Part VII of the principal Act] (relief for investment in corporate trades), or against an assessment withdrawing any such relief, is a question of the value

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of an interest in land (within the meaning of ^[F13]Section 294(5) of that Act], it shall be determined—

- (a) if the land is in England and Wales, on a reference to the ^[F14]Upper Tribunal;
- (b) if the land is in Scotland, on a reference to the Lands Tribunal for Scotland; and
- (c) if the land is in Northern Ireland, on a reference to the Lands Tribunal for Northern Ireland.]

Textual Amendments

- F12** S. 47B inserted by [Finance Act 1986 \(c. 41\)](#), s. 40(3), Sch. 9 para. 22 in relation to shares issued at any time after 18 March 1986.
- F13** [Income and Corporation Taxes Act 1988 \(c. 1\)](#), Sch. 29 para. 32.
- F14** Words in s. 47B(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 97** (with Sch. 5)

^[F15]Appeals]

Textual Amendments

- F15** S. 48 cross-heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 26**

^[F16]47C Meaning of tribunal

In this Act “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.]

Textual Amendments

- F16** S. 47C inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 27**

^[F17]48 Application to appeals and other proceedings

- (1) In the following provisions of this Part of this Act, unless the context otherwise requires—
 - (a) “appeal” means any appeal under the Taxes Acts;
 - (b) a reference to notice of appeal given, or to be given, to HMRC is a reference to notice of appeal given, or to be given, under any provision of the Taxes Acts.
- (2) In the case of—
 - (a) an appeal other than an appeal against an assessment, the following provisions of this Part of this Act shall, in their application to the appeal, have effect subject to any necessary modifications, including the omission of ^[F18]sections 54A to 54C and 56] below;
 - (b) any proceedings other than an appeal which, under the Taxes Acts, are to be subject to the relevant provisions of this Part of this Act, the relevant provisions—

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- (i) shall apply to the proceedings as they apply to appeals;
 - (ii) but shall, in that application, have effect subject to any necessary modifications, including (except in the case of applications under section 55 below) the omission of section 56 below.
- (3) In subsection (2), a reference to the relevant provisions of this Part of this Act is a reference to the following provisions of this Part, except sections 49A to 49I ^{F19} and 54A to 54C.]

Textual Amendments

- F17** S. 48 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 28**
- F18** Words in s. 48(2)(a) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 31(2)** (with Sch. 9 paras. 1-9, 22)
- F19** Words in s. 48(3) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 31(3)** (with Sch. 9 paras. 1-9, 22)

Modifications etc. (not altering text)

- C40** See [Oil Taxation Act 1975 \(c. 22\)](#), s.1, Sch.2 para.1(1), the Oil Taxation Acts, for modification regarding petroleum revenue tax and supplementary petroleum duty.
- C41** S. 48 applied by [Finance Act 1981 \(c. 35\)](#), s.134, **Sch.17 para.18** (special tax on banking deposits).
- C42** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(ii)(b)**, 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C43** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(ii)(b)**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

^{F20}49 Late notice of appeal

- (1) This section applies in a case where—
 - (a) notice of appeal may be given to HMRC, but
 - (b) no notice is given before the relevant time limit.
- (2) Notice may be given after the relevant time limit if—
 - (a) HMRC agree, or
 - (b) where HMRC do not agree, the tribunal gives permission.
- (3) If the following conditions are met, HMRC shall agree to notice being given after the relevant time limit.
- (4) Condition A is that the appellant has made a request in writing to HMRC to agree to the notice being given.
- (5) Condition B is that HMRC are satisfied that there was reasonable excuse for not giving the notice before the relevant time limit.
- (6) Condition C is that HMRC are satisfied that request under subsection (4) was made without unreasonable delay after the reasonable excuse ceased.

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- (7) If a request of the kind referred to in subsection (4) is made, HMRC must notify the appellant whether or not HMRC agree to the appellant giving notice of appeal after the relevant time limit.
- (8) In this section “relevant time limit”, in relation to notice of appeal, means the time before which the notice is to be given (but for this section).]

Textual Amendments

F20 S. 49 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 29**

Modifications etc. (not altering text)

- C42** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(ii)(b)**, 28(2); [S.I. 1999/527](#), art. 2(b), Sch. 2 (with arts. 3-6)
- C43** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(ii)(b)**; [S.R. 1999/149](#), art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C44** S. 49 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, Sch. 2 para. 1(1)
- C45** S. 49 applied (with modifications) (1.4.1999) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), regs. 1, **9**
- C46** S. 49 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

[^{F21}49A Appeal: HMRC review or determination by tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) In such a case—
- the appellant may notify HMRC that the appellant requires HMRC to review the matter in question (see section 49B),
 - HMRC may notify the appellant of an offer to review the matter in question (see section 49C), or
 - the appellant may notify the appeal to the tribunal (see section 49D).
- (3) See sections 49G and 49H for provision about notifying appeals to the tribunal after a review has been required by the appellant or offered by HMRC.
- (4) This section does not prevent the matter in question from being dealt with in accordance with section 54 (settling appeals by agreement).

Textual Amendments

F21 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

C47 Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)

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- C48** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49B Appellant requires review by HMRC

- (1) Subsections (2) and (3) apply if the appellant notifies HMRC that the appellant requires HMRC to review the matter in question.
- (2) HMRC must, within the relevant period, notify the appellant of HMRC’s view of the matter in question.
- (3) HMRC must review the matter in question in accordance with section 49E.
- (4) The appellant may not notify HMRC that the appellant requires HMRC to review the matter in question and HMRC shall not be required to conduct a review if—
 - (a) the appellant has already given a notification under this section in relation to the matter in question,
 - (b) HMRC have given a notification under section 49C in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal under section 49D.
- (5) In this section “relevant period” means—
 - (a) the period of 30 days beginning with the day on which HMRC receive the notification from the appellant, or
 - (b) such longer period as is reasonable.

Textual Amendments

- F21** Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C47** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 281(5)**)
- C48** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49C HMRC offer review

- (1) Subsections (2) to (6) apply if HMRC notify the appellant of an offer to review the matter in question.
- (2) When HMRC notify the appellant of the offer, HMRC must also notify the appellant of HMRC’s view of the matter in question.

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- (3) If, within the acceptance period, the appellant notifies HMRC of acceptance of the offer, HMRC must review the matter in question in accordance with section 49E.
- (4) If the appellant does not give HMRC such a notification within the acceptance period, HMRC's view of the matter in question is to be treated as if it were contained in an agreement in writing under section 54(1) for the settlement of the matter.
- (5) The appellant may not give notice under section 54(2) (desire to repudiate or resile from agreement) in a case where subsection (4) applies.
- (6) Subsection (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 49H.
- (7) HMRC may not notify the appellant of an offer to review the matter in question (and, accordingly, HMRC shall not be required to conduct a review) if—
 - (a) HMRC have already given a notification under this section in relation to the matter in question,
 - (b) the appellant has given a notification under section 49B in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal under section 49D.
- (8) In this section “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.

Textual Amendments

F21 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

C47 Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)

C48 Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)

C49 Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49D Notifying appeal to the tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) The appellant may notify the appeal to the tribunal.
- (3) If the appellant notifies the appeal to the tribunal, the tribunal is to decide the matter in question.
- (4) Subsections (2) and (3) do not apply in a case where—
 - (a) HMRC have given a notification of their view of the matter in question under section 49B, or
 - (b) HMRC have given a notification under section 49C in relation to the matter in question.

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- (5) In a case falling within subsection (4)(a) or (b), the appellant may notify the appeal to the tribunal, but only if permitted to do so by section 49G or 49H.

Textual Amendments

F21 Ss. 49A–49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C47** Ss. 49A–49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C48** Ss. 49A–49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A–49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49E Nature of review etc

- (1) This section applies if HMRC are required by section 49B or 49C to review the matter in question.
- (2) The nature and extent of the review are to be such as appear appropriate to HMRC in the circumstances.
- (3) For the purpose of subsection (2), HMRC must, in particular, have regard to steps taken before the beginning of the review—
- by HMRC in deciding the matter in question, and
 - by any person in seeking to resolve disagreement about the matter in question.
- (4) The review must take account of any representations made by the appellant at a stage which gives HMRC a reasonable opportunity to consider them.
- (5) The review may conclude that HMRC’s view of the matter in question is to be—
- upheld,
 - varied, or
 - cancelled.
- (6) HMRC must notify the appellant of the conclusions of the review and their reasoning within—
- the period of 45 days beginning with the relevant day, or
 - such other period as may be agreed.
- (7) In subsection (6) “relevant day” means—
- in a case where the appellant required the review, the day when HMRC notified the appellant of HMRC’s view of the matter in question,
 - in a case where HMRC offered the review, the day when HMRC received notification of the appellant’s acceptance of the offer.
- (8) Where HMRC are required to undertake a review but do not give notice of the conclusions within the time period specified in subsection (6), the review is to be

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treated as having concluded that HMRC's view of the matter in question (see sections 49B(2) and 49C(2)) is upheld.

- (9) If subsection (8) applies, HMRC must notify the appellant of the conclusion which the review is treated as having reached.

Textual Amendments

F21 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C47** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C48** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49F Effect of conclusions of review

- (1) This section applies if HMRC give notice of the conclusions of a review (see section 49E(6) and (9)).
- (2) The conclusions are to be treated as if they were an agreement in writing under section 54(1) for the settlement of the matter in question.
- (3) The appellant may not give notice under section 54(2) (desire to repudiate or resile from agreement) in a case where subsection (2) applies.
- (4) Subsection (2) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 49G.

Textual Amendments

F21 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C47** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C48** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49G Notifying appeal to tribunal after review concluded

- (1) This section applies if—

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- (a) HMRC have given notice of the conclusions of a review in accordance with section 49E, or
 - (b) the period specified in section 49E(6) has ended and HMRC have not given notice of the conclusions of the review.
- (2) The appellant may notify the appeal to the tribunal within the post-review period.
- (3) If the post-review period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this section “post-review period” means—
- (a) in a case falling within subsection (1)(a), the period of 30 days beginning with the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 49E(6), or
 - (b) in a case falling within subsection (1)(b), the period that—
 - (i) begins with the day following the last day of the period specified in section 49E(6), and
 - (ii) ends 30 days after the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 49E(9).

Textual Amendments

F21 Ss. 49A–49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

C47 Ss. 49A–49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)

C48 Ss. 49A–49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)

C49 Ss. 49A–49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49H Notifying appeal to tribunal after review offered but not accepted

- (1) This section applies if—
- (a) HMRC have offered to review the matter in question (see section 49C), and
 - (b) the appellant has not accepted the offer.
- (2) The appellant may notify the appeal to the tribunal within the acceptance period.
- (3) But if the acceptance period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this section “acceptance period” has the same meaning as in section 49C.

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Textual Amendments

F21 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C47** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C48** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

49I Interpretation of sections 49A to 49H

- (1) In sections 49A to 49H—
- (a) “matter in question” means the matter to which an appeal relates;
 - (b) a reference to a notification is a reference to a notification in writing.
- (2) In sections 49A to 49H, a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
- (a) notification of HMRC’s view under section 49B(2);
 - (b) notification by HMRC of an offer of review (and of their view of the matter) under section 49C;
 - (c) notification of the conclusions of a review under section 49E(6); and
 - (d) notification of the conclusions of a review under section 49E(9).
- (3) But if a notification falling within any of the paragraphs of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.]

Textual Amendments

F21 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C47** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C48** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C49** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

50 Procedure.

^{F22}(1)

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^{F22}(2)

^{F22}(3)

^{F22}(4)

^{F22}(5)

^{F23}^{F24}(6) If, on an appeal notified to the tribunal, the tribunal decides—

- (a) that, ^{F25}... , the appellant is overcharged by a self-assessment;
- (b) that, ^{F26}... , any amounts contained in a partnership statement are excessive; or
- (c) that the appellant is overcharged by an assessment other than a self-assessment,

the assessment or amounts shall be reduced accordingly, but otherwise the assessment or statement shall stand good.

(7) ^{F27}If, on an appeal notified to the tribunal, the tribunal decides—

- (a) that the appellant is undercharged to tax by a self-assessment ^{F28}... ;
- (b) that any amounts contained in a partnership statement ^{F29}... are insufficient; or
- (c) that the appellant is undercharged by an assessment other than a self-assessment,

the assessment or amounts shall be increased accordingly.]

^{F30}(7A) ^{F31}If, on an appeal notified to the tribunal, the tribunal decides] that a claim or election ^{F32}which was the subject of a decision contained in a closure notice under section 28A] of this Act should have been allowed or disallowed to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent that ^{F33}the tribunal decides is] appropriate, but otherwise the decision in the notice shall stand good.]

^{F34}(8) Where, on an appeal ^{F35}notified to the tribunal] against an assessment ^{F36}(other than a self-assessment)] which—

- (a) assesses an amount which is chargeable to tax, and
- (b) charges tax on the amount assessed,

^{F37}the tribunal decides] as mentioned in subsection (6) or (7) above, ^{F38}the tribunal may], unless the circumstances of the case otherwise require, reduce or, as the case may be, increase only the amount assessed; and where any appeal ^{F35}notified to the tribunal] is so determined the tax charged by the assessment shall be taken to have been reduced or increased accordingly.]

^{F39}(9) Where any amounts contained in a partnership statement are reduced under subsection (6) above or increased under subsection (7) above, an officer of the Board shall by notice to each of the relevant partners amend—

- ^{F40}(a) the partner's return under section 8 or 8A of this Act, or]
- (b) the partner's company tax return,

so as to give effect to the reductions or increases of those amounts.]

^{F41}(10) Where an appeal is notified to the tribunal, the decision of the tribunal on the appeal is final and conclusive.

(11) But subsection (10) is subject to—

- (a) sections 9 to 14 of the TCEA 2007,

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- (b) Tribunal Procedure Rules, and
- (c) the Taxes Acts.]

Textual Amendments

- F22** S. 50(1)-(5) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 6(a), **Sch. 2 Pt. I**
- F23** S. 50(6)(7) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 17(1)**; S.I. 1998/3173, art. 2
- F24** Words in s. 50(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(2)**
- F25** Words in s. 50(6)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(2)(a), **Sch. 33 Pt. 2(13)**
- F26** Words in s. 50(6)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(2)(b), **Sch. 33 Pt. 2(13)**
- F27** Words in s. 50(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(3)**
- F28** Words in s. 50(7)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(3)(a), **Sch. 33 Pt. 2(13)**
- F29** Words in s. 50(7)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(3)(b), **Sch. 33 Pt. 2(13)**
- F30** S. 50(7A) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 19 para. 7**
- F31** Words in s. 50(7A) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(4)(a)**
- F32** Words in s. 50(7A) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 30(4)**
- F33** Words in s. 50(7A) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(4)(b)**
- F34** [Finance \(No. 2\) Act 1975 \(c. 45\)](#), **s.67(2)**, in relation to all years except that judgments in any court given in proceedings commenced before 29 April 1975 are not to be affected.
- F35** Words in s. 50(8) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(5)(a)**
- F36** Words in s. 50(8) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 17(2)**; S.I. 1998/3173, art. 2
- F37** Words in s. 50(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(5)(b)**
- F38** Words in s. 50(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(5)(c)**
- F39** S. 50(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 27(4)**; S.I. 1998/3173, art. 2
- F40** S. 50(9)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 30(5)**
- F41** S. 50(10)(11) added (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 31(6)**

Modifications etc. (not altering text)

- C42** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(ii)(b), 28(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

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- C43** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(ii)(b)**; [S.R. 1999/149](#), art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C50** S. 50 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C51** S. 50 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, **Sch.17 para.18** (special tax on banking deposits).
- C52** S. 50(6)-(8) excluded (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **204(8)**
- C53** S. 50(6)(7)(10)(11)(a)(b) applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

^{F42}51 Power of Commissioners to obtain information from appellant.

.....

Textual Amendments

- F42** S. 51 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 7, **Sch. 2 Pt. I**

^{F43}52 Evidence.

.....

Textual Amendments

- F43** S. 52 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 7, **Sch. 2 Pt. I**

^{F44}53 Appeals against summary determination of penalties.

.....

Textual Amendments

- F44** S. 53 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 32**

54 Settling of appeals by agreement.

- (1) Subject to the provisions of this section, where a person gives notice of appeal and, before the appeal is determined by the [^{F45}tribunal], the inspector or other proper officer of the Crown and the appellant come to an agreement, whether in writing or otherwise, that the assessment or decision under appeal should be treated as upheld without variation, or as varied in a particular manner or as discharged or cancelled, the like consequences shall ensue for all purposes as would have ensued if, at the time

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when the agreement was come to, the [^{F45}tribunal] had determined the appeal and had upheld the assessment or decision without variation, had varied it in that manner or had discharged or cancelled it, as the case may be.

- (2) Subsection (1) of this section shall not apply where, within thirty days from the date when the agreement was come to, the appellant gives notice in writing to the inspector or other proper officer of the Crown that he desires to repudiate or resile from the agreement.
- (3) Where an agreement is not in writing—
- (a) the preceding provisions of this section shall not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector or other proper officer of the Crown to the appellant or by the appellant to the inspector or other proper officer; and
 - (b) the references in the said preceding provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the said notice of confirmation.
- (4) Where—
- (a) a person who has given a notice of appeal notifies the inspector or other proper officer of the Crown, whether orally or in writing, that he desires not to proceed with the appeal; and
 - (b) thirty days have elapsed since the giving of the notification without the inspector or other proper officer giving to the appellant notice in writing indicating that he is unwilling that the appeal should be treated as withdrawn,
- the preceding provisions of this section shall have effect as if, at the date of the appellant's notification, the appellant and the inspector or other proper officer had come to an agreement, orally or in writing, as the case may be, that the assessment or decision under appeal should be upheld without variation.
- (5) The references in this section to an agreement being come to with an appellant and the giving of notice or notification to or by an appellant include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant in relation to the appeal.

Textual Amendments

- F45** Word in s. 54(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 33**

Modifications etc. (not altering text)

- C42** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(ii)(b)**, 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C43** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(ii)(b)**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C54** See—[Finance Act 1981 \(c. 35\)](#), s.134, Sch.17 para.18—application of this section to the special tax on banking deposits. [Finance Act 1982\(c. 39\)](#), s.156, Sch.21 para.4(1)—application of s.54 to the tribunal under [Finance Act 1970 s.463](#) in relation to functions transferred by s.156. [Finance \(No. 2\) Act 1987 \(c. 51\)](#), **s. 84(7)**—nothing in s. 55 applies to appeals against assessments under [Finance \(No. 2\) Act 1987 s. 84](#). [Income and Corporation Taxes Act 1988 \(c. 1\)](#), **s. 705(7)**—agreement as to operation of

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s. 703 advance corporation tax taken into account in tax avoidance counteraction notice) requires agreement of all companies concerned.

- C55** S. 54 applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 11\(1\)](#)
- C56** S. 54: power to apply conferred (8.7.2002) by [Tax Credits Act 2002 \(c. 21\), ss. 61, 63\(8\)\(c\)](#)
- C57** S. 54 applied (with modifications) (17.12.2002) by [The Tax Credits \(Appeals\) Regulations 2002 \(S.I. 2002/2926\), regs. 1\(1\), 3](#) (with reg. 1(2))
- C58** S. 54 applied (with modifications) (25.2.2005) by [The Child Trust Funds \(Non-tax Appeals\) Regulations 2005 \(S.I. 2005/191\), regs. 1\(1\), 4\(1\)](#)
- C59** S. 54 power to apply (with modifications) conferred by [Child Trust Funds Act 2004 \(c. 6\), s. 23\(6\)](#) (as substituted (1.4.2009) by [S.I. 2009/56, art. 1\(2\), Sch. 1 para. 416\(4\)](#))
- C60** S. 54 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\), regs. 1, 11\(1\)](#)

[^{F46}54A No questioning in appeal of amounts of certain social security income

- (1) Subsection (2) applies if an amount is notified under section 54B(1) and—
 - (a) no objection is made to the notification within 60 days after its date of issue, or such further period as may be allowed under section 54B(4) and (5), or
 - (b) an objection is made but is withdrawn by the objector by notice.
- (2) The amount is not to be questioned in any appeal against any assessment in respect of income including the amount.
- (3) Subsection (4) applies if an amount is notified under section 54B(1) and—
 - (a) an objection is made to the notification within 60 days after its date of issue, or such further period as may be allowed under section 54B(4) and (5),
 - (b) the appropriate officer and the objector come to an agreement that the amount notified should be varied in a particular manner, and
 - (c) the officer confirms that agreement in writing.
- (4) The amount, as varied, is not to be questioned in any appeal against any assessment in respect of income including that amount.
- (5) Subsection (4) does not apply if, within 60 days from the date when the agreement was come to, the objector gives to the appropriate officer notice that the objector wishes to repudiate or resile from the agreement.

Textual Amendments

- F46** Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 32](#) (with [Sch. 9 paras. 1-9, 22](#))

54B Notifications of taxable amounts of certain social security income

- (1) The appropriate officer may by notice notify a person who is liable to pay any income tax charged on any unemployment benefit, jobseeker's allowance or income support—
 - (a) of the amount on which the tax is charged, or
 - (b) of an alteration in an amount previously notified under paragraph (a) or this paragraph.
- (2) A notification under subsection (1) must—

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- (a) state its date of issue, and
 - (b) state that the person notified may object to the notification by notice given within 60 days after that date.
- (3) A notification under subsection (1)(b) cancels the previous notification concerned.
- (4) An objection to a notification under subsection (1) may be made later than 60 days after its date of issue if, on an application for the purpose—
- (a) the appropriate officer is satisfied—
 - (i) that there was a reasonable excuse for not objecting before the end of the 60 days, and
 - (ii) that the application was made without unreasonable delay after the end of the 60 days, and
 - (b) the officer gives consent in writing.
- (5) If the officer is not so satisfied, the officer is to refer the application for determination by the tribunal.

Textual Amendments

F46 Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 32** (with Sch. 9 paras. 1-9, 22)

54C Interpretation of sections 54A and 54B: “appropriate officer” etc

- (1) In sections 54A and 54B “the appropriate officer” means the appropriate officer—
- (a) in Great Britain, of the Department for Work and Pensions, and
 - (b) in Northern Ireland, of the Department for Social Development.
- (2) Section 48(1)(a) (meaning of “appeal” in the following provisions of Part 5) does not apply for the purposes of sections 54A and 54B.]

Textual Amendments

F46 Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 32** (with Sch. 9 paras. 1-9, 22)

[^{F47}55 Recovery of tax not postponed.

- [^{F48}(1) This section applies to an appeal to the [^{F49}tribunal] against—
- [^{F50}[^{F51}(a) an amendment of a self-assessment—
 - (i) under section 9C of this Act, or
 - (ii) under paragraph 30 or [^{F52}34] of Schedule 18 to the Finance Act 1998,
 - (aa) a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act,]
 - (b) an assessment to tax other than a self-assessment,]
 - ^{F53}(c)
 - ^{F54}(d)]

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- (2) [F55 Except as otherwise provided by the following provisions of this section], the tax charged [F56 —
- (a) by the amendment or assessment, or
 - (b) where the appeal is against a conclusion stated by a closure notice, as a result of that conclusion,]
- shall be due and payable as if [F57 there had been no appeal.]

- [F58 (3) If the appellant has grounds for believing that the amendment or assessment overcharges the appellant to tax, or as a result of the conclusion stated in the closure notice the tax charged on the appellant is excessive, the appellant may—
- (a) first apply by notice in writing to HMRC within 30 days of the specified date for a determination by them of the amount of tax the payment of which should be postponed pending the determination of the appeal;
 - (b) where such a determination is not agreed, refer the application for postponement to the tribunal within 30 days from the date of the document notifying HMRC’s decision on the amount to be postponed.

An application under paragraph (a) must state the amount believed to be overcharged to tax and the grounds for that belief.]

- [An application under subsection (3) above may be made more than thirty days after
- ^{F59}(3A) [F60 the specified date] if there is a change in the circumstances of the case as a result of which the appellant has grounds for believing that he is over-charged to tax by the [F61 amendment or assessment] [F62, or as a result of the conclusion stated in the closure notice] [F63, or where the notice of appeal has been given after the relevant time limit (see section 49)].]

- [F64 (4) If, after any determination of the amount of tax the payment of which should be so postponed—
- (a) there is a change in the circumstances of the case as a result of which either party has grounds for believing that the amount so determined has become excessive or, as the case may be, insufficient, and
 - (b) the parties cannot agree on a revised determination,
- the party mentioned in paragraph (a) may, at any time before the determination of the appeal, apply to the tribunal for a revised determination of that amount.]

- [F65 (5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]

- (6) The amount of tax the payment of which shall be postponed pending the determination of the appeal shall be the amount (if any) in which it appears ^{F66}... that there are reasonable grounds for believing that the appellant is overcharged to tax; and—

- [in the case of a determination made on an application under subsection (3)
- ^{F67}(a) above, other than an application made by virtue of subsection (3A) above, the date on which any tax the payment of which is not so postponed is due and payable shall be determined as if the tax were charged by an [F61 amendment or assessment] notice of which was issued on the date of that determination and against which there had been no appeal; and

- (b) in the case of a determination made on an application under subsection (4) above—
 - (i) the date on which any tax the payment of which ceases to be so postponed is due and payable shall be determined as if the tax were

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- charged by an [^{F61}amendment or assessment] notice of which was issued on the date of that determination and against which there had been no appeal; and
- (ii) any tax overpaid shall be repaid.]
- [^{F68}(6A) Notwithstanding the provisions of sections 11 and 13 of the TCEA 2007, the decision of the tribunal shall be final and conclusive.]
- [^{F69}(7) If the appellant and HMRC reach an agreement as to the amount of tax the payment of which should be postponed pending the determination of the appeal, the agreement shall not have effect unless—
- (a) the agreement is in writing, or
 - (b) the fact that the agreement has been reached, and the terms of the agreement, are confirmed by notice in writing given—
 - (i) by the appellant to HMRC, or
 - (ii) by HMRC to the appellant.]
- ^{F70}(8)
- [Where an agreement is made which has effect under subsection (7), references in
- ^{F71}(8A) subsection (6)(a) and (b) above to the date of the determination shall be construed as references to the date that the agreement is confirmed in writing.]
- [Subsections (8C) and (8D) apply where a person has been given an accelerated
- ^{F72}(8B) payment notice or partner payment notice under Chapter 3 of Part 4 of the Finance Act 2014 and that notice has not been withdrawn.
- (8C) Nothing in this section enables the postponement of the payment of (as the case may be)—
- (a) the understated tax to which the payment specified in the notice under section 220(2)(b) of that Act relates,
 - (b) the disputed tax specified in the notice under section 221(2)(b) of that Act, or
 - (c) the understated partner tax to which the payment specified in the notice under paragraph 4(1)(b) of Schedule 32 to that Act relates.
- (8D) Accordingly, if the payment of an amount of tax within subsection (8C)(b) is postponed by virtue of this section immediately before the accelerated payment notice is given, it ceases to be so postponed with effect from the time that notice is given, and the tax is due and payable—
- (a) if no representations were made under section 222 of that Act in respect of the notice, on or before the last day of the period of 90 days beginning with the day the notice or partner payment notice is given, and
 - (b) if representations were so made, on or before whichever is later of—
 - (i) the last day of the 90 day period mentioned in paragraph (a), and
 - (ii) the last day of the period of 30 days beginning with the day on which HMRC's determination in respect of those representations is notified under section 222 of that Act.]
- [On the determination of the appeal—
- ^{F73}(9) (a) the date on which any tax payable in accordance with that determination is due and payable shall, so far as it is tax the payment of which had been postponed, or which would not have been charged by the [^{F61}amendment or assessment][^{F74}, or as a result of the conclusion stated in the closure notice,]

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if there had been no appeal, be determined as if the tax were charged by an ^{F61}amendment or assessment]—

- (i) notice of which was issued on the date on which ^{F75}HMRC issue] to the appellant a notice of the total amount payable in accordance with the determination, and
 - (ii) against which there had been no appeal; and
- (b) any tax overpaid shall be repaid.]

^{F76}^{F77}(10)

(10A) In this section “the specified date” means the date of—

- (a) the issue of the notice of amendment or assessment, or
- (b) in the case of an appeal against a conclusion stated or amendment made by a closure notice, the issue of the closure notice.

^{F78}(10B) References in this section to agreements between an appellant and HMRC, and to the giving of notices between the parties, include references to agreements, and the giving of notices, between a person acting on behalf of the appellant in relation to the appeal and HMRC.]]

^{F79}(11)]

Textual Amendments

- F47** S. 55 substituted by [Finance \(No.2\) Act 1975 \(c. 45\), s. 45\(1\)](#) in relation to appeals against assessments notices of which were issued after 31 July 1975.
- F48** S. 55(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 18\(1\)](#); S.I. 1998/3173, art. 2
- F49** Word in s. 55 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 34\(2\)](#)
- F50** S. 55(1)(a)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 28](#); S.I. 1998/3173, art. 2
- F51** S. 55(1)(a)(aa) substituted for s. 55(1)(a) (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 31\(2\)](#)
- F52** Word in s. 55(1)(a)(ii) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 119\(12\)\(a\)\(iv\)\(13\)](#); S.I. 2009/405, art. 2
- F53** S. 55(1)(c) repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 257\(a\), Sch. 3 Pt. 1](#) (with Sch. 2)
- F54** S. 55(1)(d) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\), Sch. 20 para. 11](#) (with Sch. 20 para. 50(9))
- F55** [Finance Act 1982 \(c. 39\), s.68\(1\)](#) in relation to notices of assessment issued after 30 July 1982
- F56** Words in s. 55(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 31\(3\)](#)
- F57** [Finance Act 1989 \(c. 26\), s. 156\(2\)\(a\)](#) for tax charged by any assessment notice of which is issued after 30 July 1982
- F58** S. 55(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 34\(3\)](#)
- F59** [Finance Act 1982 \(c. 39\), s.68\(2\)\(3\)](#) in relation to notices of assessment issued after 30 July 1982
- F60** Words in s. 55(3A) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 31\(5\)\(a\)](#)
- F61** Words in s. 55 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 18\(2\)](#); S.I. 1998/3173, art. 2

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- F62** Words in s. 55(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(5)(b)**
- F63** Words in s. 55(3A) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(4)**
- F64** S. 55(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(5)**
- F65** S. 55(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(6)**
- F66** Words in s. 55(6) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(7)**
- F67** Finance Act 1989 (c. 26), s. 156(2) in relation to tax charged by any assessment notice of which is issued after 30 July 1982
- F68** S. 55(6A) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(8)**
- F69** S. 55(7) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(9)**
- F70** S. 55(8) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(10)**
- F71** S. 55(8A) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(11)**
- F72** S. 55(8B)-(8D) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 224(1)
- F73** Finance Act 1989 (c. 26), s. 156(2)(c) in relation to tax charged by any assessment notice of which is issued after 30 July 1982
- F74** Words in s. 55(9)(a) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(6)**
- F75** Words in s. 55(9)(a)(i) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(12)**
- F76** S. 55(10) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(13)**
- F77** S. 55(10)-(10B) substituted for s. 55(10) (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(7)**
- F78** S. 55(10B) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(14)**
- F79** S. 55(11) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(15)**

Modifications etc. (not altering text)

- C61** S. 55 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).
- C62** S. 55 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 9(6)**
- C63** S. 55 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Lloyds Underwriters (Tax) Regulations 2005 (S.I. 2005/3338), regs. 1(1), **10**
- C64** S. 55 applied (with modifications) (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, **11(2)(4)**
- C65** S. 55(3)(4) modified by Income and Corporation Taxes Act 1988 (c. 1), s. 10(5)
S. 55(3)(4) restricted by Income and Corporation Taxes Act 1988 (c. 1), s. 306(8)
- C66** S. 55(3) excluded (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 15 para. 40(7)**
- C67** S. 55(3)(4) restricted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), **ss. 376, 1034(1)** (with Sch. 2)
- C68** S. 55(3)(4) excluded by Income Tax Act 2007 (c. 3), s. 257PA(3) (as inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 11 para. 1**)
- C69** S. 55 modified by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 27 para. 19(3)**

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- C70** S. 55(4) excluded (with effect in accordance with s. 63(4) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), [Sch. 15 para. 40\(7\)](#)
- C71** S. 55(8D) modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 227\(9\)\(b\)](#)

[^{F80}56] **Payment of tax where there is a further appeal**

- (1) This section applies if a party to an appeal against an assessment (the “initial appeal”) makes a further appeal.
- (2) Tax is payable or repayable in accordance with the determination of the court or tribunal on the initial appeal, despite the further appeal having been made.
- (3) But in a case where the amount charged by the assessment is altered by the order or judgment of the Upper Tribunal or court—
 - (a) if too much tax has been paid, the amount overpaid shall be refunded with such interest, if any, as may be allowed by that order or judgment; and
 - (b) if too little tax has been charged, the amount undercharged shall be due and payable at the expiration of a period of thirty days beginning with the date on which HMRC issue to the other party a notice of the total amount payable in accordance with the order or judgment.

[^{F81}(4)] Subsection (5) applies where—

- (a) an accelerated payment notice or partner payment notice has been given to a party to the appeal under Chapter 3 of Part 4 of the Finance Act 2014 (and not withdrawn), and
 - (b) the assessment has effect, or partly has effect, to counteract the whole or part of the asserted advantage (within the meaning of section 219(3) of that Act) by reason of which the notice was given.
- (5) If, on the application of HMRC, the relevant court or tribunal considers it necessary for the protection of the revenue, it may direct that subsection (2) does not apply so far as the tax relates to the counteraction of the whole or part of the asserted advantage, and—
 - (a) give permission to withhold all or part of any repayment, or
 - (b) require the provision of adequate security before repayment is made.
- (6) “Relevant court or tribunal” means the tribunal or court from which permission or leave to appeal is sought.]]

Textual Amendments

- F80** S. 56 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 35](#) (with Sch. 3 para. 11(3)(4))
- F81** S. 56(4)-(6) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 225\(1\)](#)

Modifications etc. (not altering text)

- C72** S. 56 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
S. 56 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).
- C73** S. 56 applied (6.4.1990) by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), [regs. 1, 9](#)
S. 56 applied (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988—89\) Regulations 1991 \(S.I. 1991/851\)](#), [regs. 1, 7\(4\)](#)

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- C74** S. 56 applied (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), [reg. 7\(4\)](#)
- C75** S. 56: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(iii\)\(b\)](#), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C76** S. 56 power to apply and modify conferred (N.I.) (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), [12\(2\)\(a\)\(iii\)\(b\)](#); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C77** S. 56 applied by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), [reg. 12](#) (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), [Sch. 2 para. 67](#) and subsequently by S.I. 2009/777, arts. 1, [6](#))
- C78** S. 56 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [11\(3\)\(4\)](#)

^{F82}56A Appeals from the Special Commissioners.

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Textual Amendments

- F82** Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

^{F82}56B Regulations about practice and procedure.

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Textual Amendments

- F82** Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

^{F82}56C Power of Special Commissioners to order costs.

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Textual Amendments

- F82** Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

^{F82}56D Power of Special Commissioners to publish reports of decisions.

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Textual Amendments

F82 Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

Chargeable gains

57 Regulations about appeals.

- (1) [^{F83}The Commissioners for Her Majesty’s Revenue and Customs may make regulations]—
- (a) as respects the conduct of appeals against assessments and decisions on claims under the [^{F84}1992 Act],
 - (b) entitling persons, in addition to those who would be so entitled apart from the regulations, [^{F85}to be parties to] such appeals,
 - (c) regulating the time within which such appeals or claims may be brought or made,
 - (d) where the market value of an asset on a particular date, or an apportionment or any other matter, may affect the liability to capital gains tax of two or more persons, enabling any such person to have the matter determined by the tribunal having jurisdiction to determine that matter if arising on an appeal against an assessment, and prescribing a procedure by which the matter is not determined differently on different occasions,
 - (e) authorising [^{F86}an officer of Revenue and Customs], notwithstanding the obligation as to secrecy imposed by virtue of this or any other Act, to disclose to a person entitled to appear on such an appeal the market value of an asset as determined by an assessment or decision on a claim, or to disclose to a person whose liability to tax may be affected by the determination of the market value of an asset on a particular date, or an apportionment or any other matter, any decision on the matter made by [^{F86}an officer of Revenue and Customs].

[^{F87}(1A) Regulations under this section may not make provision for the practice and procedure to be followed in the First-tier Tribunal or Upper Tribunal.]

^{F88}(2)

- (3) Regulations under this section may contain such supplemental and incidental provisions as appear to the Board to be expedient including in particular—
- ^{F89}(a)
 - [^{F90}(b) provisions corresponding to section 563 of the Capital Allowances Act (determination of apportionment affecting tax liability of two or more persons), and]
 - (c) provisions authorising the giving of conditional decisions where, under [^{F91}section 46D of this Act or Tribunal Procedure Rules], ^{F92}. . . questions on an appeal against an assessment or a decision on a claim may go partly to one tribunal and partly to another.
- (4) Regulations under this section—
- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons, and
 - (b) shall have effect notwithstanding anything in this Act.

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Textual Amendments

- F83** Words in s. 57(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(2)(a)**
- F84** Words in s. 57(1)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 2(2)** (with ss. 60, 101(1), 171, 201(3)).
- F85** Words in s. 57(1)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(2)(b)**
- F86** Words in s. 57(1)(e) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(2)(c)**
- F87** S. 57(1A) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(3)**
- F88** *Repealed, as regards disposals after 22 July 1970, by Finance Act 1971 ss.55 and 69(7) and Sch.14, Part III, subject to Finance Act 1971, s.55 and Sch.9.*
- F89** S. 57(3)(a) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(4)(a)**
- F90** S. 57(3)(b) substituted (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), **Sch. 2 para. 2** (with Sch. 3)
- F91** Words in s. 57(3)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(4)(b)**
- F92** Words omitted repealed (for 1979-80 et seq.) by [Capital Gains Tax Act 1979 \(c. 14\)](#), s. 158, **Sch. 8**

Modifications etc. (not altering text)

- C79** S. 57(1)(d) modified by [Finance Act 1974 \(c. 30\)](#), s. 47, **Sch.10 para. 5(5)**

^{F93} **57A**

Textual Amendments

- F93** S. 57A added by [Development Land Tax Act 1976 \(c. 24\)](#), **Sch. 8 para. 16**. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6), Sch. 27 Pt. X.

^{F94} **57B**

Textual Amendments

- F94** S. 57B repealed and superseded (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), ss. 76, 82, Sch. 16 paras. 4, 5, **Sch. 18 Pt.IX**

^{F95}

Textual Amendments

- F95** S. 58 cross-heading omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 38** (with Sch. 3 para. 11(3)(5))

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F96 58 Proceedings in tax cases in Northern Ireland.

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Textual Amendments

F96 S. 58 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 38** (with Sch. 3 para. 11(3)(5))

F97 59 Election for county court in Northern Ireland.

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Textual Amendments

F97 S. 59 repealed by [Finance Act 1988 \(c. 39\)](#), ss. 134(2), 148, **Sch. 14 Part IX** from 3 April 1989; S.I. 1989/473

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