



Taxes Management Act 1970

1970 CHAPTER 9

PART V

APPEALS AND OTHER PROCEEDINGS

Proceedings before Commissioners

48 Application to appeals and other proceedings.

- (1) In the following provisions of this Part of this Act, unless the context otherwise requires—

“appeal” means any appeal to the General Commissioners or to the Special Commissioners under the Taxes Acts,

“the Commissioners” means the General Commissioners or the Special Commissioners as the case may be.

- (2) The following provisions of this Part of this Act shall apply in relation to—

- (a) appeals other than appeals against assessments, and
- (b) proceedings which under the Taxes Acts are to be heard and determined in the same way as an appeal,

subject [^{F1}to any necessary modifications, including (except in the case of applications under section 55 below) the omission of section 56(9) below].

Textual Amendments

F1 Finance (No.2) Act 1975 (c. 45), s. 45(4) in relation to notices issued after 31 July 1975.

Modifications etc. (not altering text)

C1 S. 48 applied by Finance Act 1981 (c. 35), s.134, Sch.17 para.18 (special tax on banking deposits).

C2 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.

Status: Point in time view as at 31/07/1997.

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49 Proceedings brought out of time.

- (1) An appeal may be brought out of time if on an application for the purpose an inspector or the Board is satisfied that there was a reasonable excuse for not bringing the appeal within the time limited, and that the application was made thereafter without unreasonable delay, and gives consent in writing; and the inspector or the Board, if not satisfied, shall refer the application for determination by the Commissioners .
- (2) If there is a right to elect to bring the appeal before the Special Commissioners instead of before the General Commissioners, the Commissioners to whom an application under this section is to be referred shall be the General Commissioners unless the election has been exercised before the application is so referred.

Modifications etc. (not altering text)

- C3 S. 49(1) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- S. 49(1) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

50 Procedure.

- ^{F2}(1)
- ^{F2}(2)
- ^{F2}(3)
- ^{F2}(4)
- ^{F2}(5)

- [^{F3}(6) If, on an appeal, it appears to the majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation, or by other ^{F4}... evidence—
 - (a) that, by reason of an amendment under section 28A(2) or (4) of this Act, the appellant is overcharged by a self-assessment;
 - (b) that, by reason of an amendment under section 28B(3) or 30B(1) of this Act, 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) If, on an appeal, it appears to the Commissioners—
 - (a) that the appellant is undercharged to tax by a self-assessment which has been amended under section 28A(2) or (4) of this Act;
 - (b) that any amounts contained in a partnership statement which has been amended under section 28B(3) or 30B(1) of this Act 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.]

- [^{F5}(7A) If, on appeal, it appears to the Commissioners that a claim or election specified in a notice under section 28A(4A) of this Act should have been allowed or disallowed

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to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.]

- [^{F6}(8) Where, on an appeal against an assessment [^{F7}(other than a self-assessment)] which—
- (a) assesses an amount which is chargeable to tax, and
 - (b) charges tax on the amount assessed,

it appears to the Commissioners as mentioned in subsection (6) or (7) above, they 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 is so determined the tax charged by the assessment shall be taken to have been reduced or increased accordingly.]

- [^{F8}(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 the partners so amend their self-assessments under section 9 or 11AA of this Act as to give effect to the reductions or increases of those amounts.]

Textual Amendments

- F2** 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**
- F3** 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
- F4** Word in s. 50(6) 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(b), **Sch. 2 Pt. I**
- F5** 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**
- F6** [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.
- F7** 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
- F8** S. 50(9) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 17(3)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C4** See—[Finance \(No. 2\) Act 1987 \(c. 51\)](#), s. 84(6)—s. 50(6)-(8) not apply to assessments under [Finance \(No. 2\) Act 1987](#) s. 84 in relation to penalties incurred under [Taxes Management Act 1970 \(c. 9\)](#) s. 94 after a day to be appointed.
- C5** S. 50 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C6** S. 50 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, **Sch.17 para.18** (special tax on banking deposits).
- C7** S. 50(5) amended (E.W.) (1.1.1992) by S.I. 1991/2684, arts. 2, 4, **Sch.1**

^{F9}51 Power of Commissioners to obtain information from appellant.

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Textual Amendments

- F9** 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

^{F10}52 Evidence.

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Textual Amendments

- F10** 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

[^{F11}53 Appeals against summary determination of penalties.

- (1) An appeal shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland, against the summary determination by the Commissioners of any penalty pursuant to regulations under section 56B of this Act.
- (2) On any such appeal the court may either confirm or reverse the determination of the Commissioners or reduce or increase the sum determined.]

Textual Amendments

- F11** S. 53 substituted (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. 8

Modifications etc. (not altering text)

- C8** S. 53 modified (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), Sch. 2 para. 11(5)

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 Commissioners, 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 when the agreement was come to, the Commissioners 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.

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- (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 .

Modifications etc. (not altering text)

C9 S. 54 applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 11\(1\)](#)

C10 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 s. 703 advance corporation tax taken into account in tax avoidance counteraction notice) requires agreement of all companies concerned.

[^{F12}55 Recovery of tax not postponed.

[^{F13}(1) This section applies to an appeal to the Commissioners against—

(a) an amendment made under section 28A(2) or (4) of this Act of a self-assessment,

[^{F14}(b) an assessment to tax made otherwise than under section 9 of this Act,]

(c) an assessment to income tax made under Schedule 16 to the principal Act (income tax on company payments) other than an assessment charging tax the time for the payment of which is given by paragraph 4(1) or 9 of that Schedule, or

(d) a notice under subsection (1) or (3) of section 753 of that Act where, before the appeal is determined, the appellant is assessed to tax under section 747(4)

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(a) of that Act by reference to an amount of chargeable profits specified in that notice.]

(2) [^{F15}Except as otherwise provided by the following provisions of this section], the tax charged by the [^{F16}amendment or assessment] shall be due and payable as if [^{F17}there had been no appeal.]

(3) If the appellant has grounds for believing that he is overcharged to tax by the [^{F16}amendment or assessment], he may, by notice in writing given to the inspector within thirty days after the date of the issue of the notice of [^{F16}amendment or assessment], apply to the Commissioners for a determination of the amount of tax the payment of which should be postponed pending the determination of the appeal .

A notice of application under this subsection shall state the amount in which the appellant believes that he is overcharged to tax and his grounds for that belief.

^{F18}(3A) [An application under subsection (3) above may be made more than thirty days after the date of the issue of the notice of [^{F16}amendment or assessment] 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 [^{F16}amendment or assessment].]

(4) If, after any determination of the amount of tax the payment of which should be so postponed, 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, he may, by notice in writing given to the other party at any time before the determination of the appeal, apply to the Commissioners for a further determination of that amount .

A notice of application under this subsection shall state the amount in which the applicant believes that the amount previously determined has become excessive or, as the case may be, insufficient and his grounds for that belief.

(5) An application under subsection (3) or (4) above shall be heard and determined in the same way as the appeal; and where any such application is heard and determined by any Commissioners, that shall not preclude them from hearing and determining the appeal or any application or further application under subsection (4) above.

(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 to the Commissioners, having regard to the representations made and any ^{F19}... evidence adduced, that there are reasonable grounds for believing that the appellant is overcharged to tax; and—

^{F20}(a) [in the case of a determination made on an application under subsection (3) 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 [^{F16}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 charged by an [^{F16}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.]

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- [Where an appeal is brought against an ^{F16}amendment or assessment] to tax under ^{F21}(6A) section 747(4)(a) of the principal Act as well as against a notice under section 753(1) or (3) of that Act—
- (a) an application under subsection (3) above may relate to matters arising on both appeals and, in determining the amount of tax the payment of which should be postponed, the Commissioners shall consider the matters so arising together, and
 - (b) if the Commissioners have determined the amount of tax the payment of which should be postponed solely in relation to one of the appeals, the bringing of the other appeal shall be taken to be a change of circumstances falling within subsection (4) above; and
 - (c) any reference in this section to the determination of the appeal shall be construed as a reference to the determination of the two appeals, but the determination of one before the other shall be taken to be a change of circumstances falling within subsection (4) above.]
- (7) If the appellant and ^{F22}an inspector] come to an agreement, whether in writing or otherwise, as to the amount of tax the payment of which should be postponed pending the determination of the appeal, the like consequences shall ensue as would have ensued if the Commissioners had made a determination to that effect under subsection (6) above on the date when the agreement was come to, but without prejudice to the making of a further agreement or of a further determination under that subsection.
- (8) Where an agreement is not in writing—
- (a) subsection (7) above shall not apply unless that fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector to the appellant or by the appellant to the inspector, and
 - (b) the reference in that subsection to the time when the agreement was come to shall be construed as a reference to the time of the giving of the notice of confirmation.
- [On the determination of the appeal—
- ^{F23}(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 ^{F16}amendment or assessment] if there had been no appeal, be determined as if the tax were charged by an ^{F16}amendment or assessment]—
- (i) notice of which was issued on the date on which the inspector issues 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.]
- (10) In ^{F24}subsection (3) above] “inspector” means the inspector or other officer of the Board by whom the notice of ^{F16}amendment or assessment] was issued; and references in this section to an agreement being come to with an appellant and the giving of notice to or by an appellant include references to an agreement being come to with, and the giving of notice to or by, a person acting on behalf of the appellant in relation to the appeal.

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- (11) ^{F25}... the transfer of proceedings under this Act [^{F26}or under regulations made pursuant to section 46A of this Act] from one body of Commissioners to another body of Commissioners shall not affect the validity of a determination under subsection (6) above.]

Textual Amendments

- F12** 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.
- F13** 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
- F14** S. 55(1)(b) substituted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 1](#)
- F15** [Finance Act 1982 \(c. 39\), s.68\(1\)](#) in relation to notices of assessment issued after 30 July 1982
- F16** 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
- F17** [Finance Act 1989 \(c. 26\), s. 156\(2\)\(a\)](#) for tax charged by any assessment notice of which is issued after 30 July 1982
- F18** [Finance Act 1982 \(c. 39\), s.68\(2\)\(3\)](#) in relation to notices of assessment issued after 30 July 1982
- F19** Word in s. 55(6) 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. 9\(a\), Sch. 2 Pt. I](#)
- F20** [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
- F21** [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para. 8\(2\)](#).
- F22** [Finance Act 1990 \(c. 29\), s. 104\(2\)\(a\)](#), (4) where notice of appeal given on or after 26 July 1990
- F23** [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
- F24** [Finance Act 1990 \(c. 29\), s. 104\(2\)\(b\)](#) (4) where notice of appeal given on or after 26 July 1990
- F25** Repealed by [Finance Act 1984 \(c. 43\), s.128\(6\), Sch.23 Part XIII](#) on and after 1 January 1985; S.I. 1984/1836 (C. 45).
- F26** Words in s. 55(11) inserted (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. 9\(b\)](#)

Modifications etc. (not altering text)

- C11** S. 55 modified (27.7.1993) by [1993 c. 34, s. 173, Sch. 19 Pt. I para. 7\(2\)\(a\)](#)
- C12** See [Finance Act 1988 \(c. 39\), Sch. 5 para. 6](#) for modification to s. 55 in connection with underwriters; and para. 8(2) (effects of determinations).
- C13** S. 55 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 9\(6\)](#)
- C14** 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\(8\)](#)
- C15** S. 55 modified by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 27 para. 19\(3\)](#)

56 Statement of case for opinion of the High Court.

^{F27}(1)

^{F28}(2)

- (3) [^{F29}Where a party to an appeal requires the Commissioners to state and sign a case under regulation 20(1) of the General Commissioners Regulations, he] shall pay to

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the clerk to the Commissioners a fee of [^{F30}£25] for and in respect of the same, before he is entitled to have the case stated.

^{F31}(4)

^{F32}(5)

(6) The High Court shall hear and determine any question or questions of law [^{F33}arising on a case stated and transmitted to the High Court under regulation 22 of the General Commissioners Regulations], and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Commissioners with the opinion of the Court thereon, or may make such other order in relation to the matter as to the Court may seem fit.

(7) The High Court may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.

(8) An appeal shall lie from the decision of the High Court to the Court of Appeal and thence to the House of Lords:

Provided that—

(a) no appeal shall lie to the House of Lords from the Court of Appeal unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934, and

(b) this subsection has effect subject to Part II of the Administration of Justice Act 1969 (appeal from High Court to House of Lords).

(9) [^{F34}Where a party to an appeal against an assessment has required a case to be stated under regulation 20(1) of the General Commissioners Regulations, then notwithstanding that the case] has been required to be stated or is pending before the High Court, tax shall be paid in accordance with the determination of the Commissioners who have been required to state the case:

Provided that, if the [^{F35}amount charged by] the assessment is altered by the order or judgment of the High Court, then—

(a) if too much tax has been paid the amount overpaid shall be refunded with such interest, if any, as the High Court may allow ; or

[^{F36}(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 the inspector ^{F37}... issues to the other party a notice of the total amount payable in accordance with the order or judgment of that Court].

(10) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer, and an appeal shall lie from the decision under this section of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.

(11) This section has effect in Northern Ireland subject to section 58 below.

Textual Amendments

F27 S. 56(1) 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. 10(a), **Sch. 2 Pt. I**

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- F28** S. 56(2) 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. 10\(a\), Sch. 2 Pt. 1](#)
- F29** Words in s. 56(3) substituted (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. 10\(b\)](#)
- F30** Finance Act 1984 s.127 and Sch.22 para.6 on and after 1 January 1985 by virtue of S.I. 1984 No. 1836 (C.45). Previously “£1”.
- F31** S. 56(4) 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. 10\(a\), Sch. 2 Pt. 1](#)
- F32** S. 56(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. 10\(a\), Sch. 2 Pt. 1](#)
- F33** Words in s. 56(6) substituted (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. 10\(c\)](#)
- F34** Words in s. 56(9) substituted (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. 10\(d\)](#)
- F35** Finance Act 1989 s. 156(3) in relation to tax charged by any assessment notice of which is issued after 30 July 1982. Previously “amount of”.
- F36** Finance (No.2) Act 1975 s.45(3) in relation to appeals against assessments of which notices were issued after 31 July 1975.
- F37** Words relating to development land tax added by Development Land Tax Act 1976 Sch.8 para.15. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6) and Sch.27 Part X.

Modifications etc. (not altering text)

- C16** 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\(4\)](#)
- C17** S. 56 applied (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\), reg. 7\(4\)](#)
- C18** S. 56 applied (6.4.1993) by [The Income Tax \(Employments\) Regulations 1993 \(S.I. 1993/744\), reg. 11\(6\)](#) (revoked (6.4.2004) by S.I. 2003/2682, [Sch. 2](#))
- C19** See S.I. 1987 No. 1422 for modification in the case of referral direct to Court of Appeal.
- C20** See Finance (No.2) Act 1975 s.47(8) and s.48(7) repayment supplement not payable where Court may allow interest.
- C21** 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).

[^{F38}56A Appeals from the Special Commissioners.

- (1) If, in the case of any appeal to the Special Commissioners, the appellant or the inspector or other officer of the Board is dissatisfied in point of law—
- (a) with a decision in principle given under regulation 18 of the Special Commissioners Regulations;
 - (b) with the decision finally determining the appeal; or

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- (c) with a decision under regulation 19 of those Regulations varying a decision such as is mentioned in paragraph (a) or (b) above or substituting for it a new decision,
he may appeal against that decision to the High Court.
- (2) A party to any appeal in England and Wales who under subsection (1) above has the right to appeal against any decision to the High Court may instead appeal directly to the Court of Appeal if—
- (a) all the parties to the appeal consent;
 - (b) the Special Commissioners certify that the decision involves a point of law relating wholly or mainly to the construction of an enactment which was fully argued before them and fully considered by them; and
 - (c) the leave of the Court of Appeal has been obtained.
- (3) Where a decision in principle or a decision finally determining an appeal is set aside or varied under regulation 19 of the Special Commissioners Regulations, an appeal against that decision under subsection (1) or (2) above that has not yet been determined shall be treated as withdrawn at the time the decision is set aside or varied.
- (4) The High Court or, as the case may be, the Court of Appeal shall hear and determine any question of law arising on an appeal under subsection (1) or (2) above and may reverse, affirm or vary the decision appealed against, or remit the matter to the Special Commissioners with the Court's opinion on it, or make such other order in relation to the matter as the Court thinks fit.
- (5) Subject to subsection (7) below and to Part II of the Administration of Justice Act 1969 (appeal from High Court to House of Lords), an appeal shall lie to the Court of Appeal and thence to the House of Lords from the decision of the High Court on an appeal in England and Wales under subsection (1) above.
- (6) Subject to subsection (7) below, an appeal shall lie to the House of Lords from the decision of the Court of Appeal on an appeal under subsection (2) above.
- (7) An appeal shall not lie to the House of Lords from the Court of Appeal unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934 .
- (8) Where the decision appealed against under subsection (1) or (2) above is a decision on an appeal against an assessment, then notwithstanding that the appeal under that subsection is pending, tax shall be paid in accordance with the determination of the Special Commissioners who made that decision.
- (9) If in such a case the amount charged by the assessment is altered by the order or judgment of the High Court or, as the case may be, the Court of Appeal, then—
- (a) if too much tax has been paid the amount overpaid shall be refunded with such interest, if any, as the High Court or, as the case may be, the Court of Appeal may allow; or
 - (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 the inspector issues to the other party a notice of the total amount payable in accordance with the order or judgment of the High Court or, as the case may be, the Court of Appeal.
- (10) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer

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(references in this section to the High Court being construed accordingly); and an appeal shall lie from the decision under this section of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.

(11) This section has effect in Northern Ireland subject to section 58 below.]

Textual Amendments

F38 S. 56A substituted (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. 11](#)

Modifications etc. (not altering text)

C22 S. 56A applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 11\(1\)](#)

[^{F39}56B Regulations about practice and procedure.

- (1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations about the practice and procedure to be followed in connection with appeals.
- (2) The regulations may in particular include provision—
 - (a) enabling the Commissioners to join as a party to an appeal a person who would not otherwise be a party;
 - (b) for requiring any party to an appeal to provide information and make documents available for inspection by [^{F40}specified persons];
 - (c) for requiring persons to attend the hearing of an appeal to give evidence and produce documents;
 - (d) as to evidence generally in relation to appeals;
 - (e) enabling the Commissioners to review their decisions;
 - (f) for the imposition of penalties not exceeding an amount specified in the regulations;
 - (g) for the determination and recovery of penalties (imposed by virtue of paragraph (f) above or any other enactment) and for appeals against penalties.

[In subsection (2)(b) above “specified persons” means such of the following as may [^{F41}(2A) be specified in the regulations—

- (a) the Commissioners;
 - (b) any party to the appeal;
 - (c) officers of the Board.]
- (3) The regulations may also include provision—
 - (a) authorising or requiring the Commissioners, in circumstances prescribed in the regulations, to state a case for the opinion of a court;
 - (b) for an appeal to lie to a court on a question of law arising from a decision of the Commissioners;
 - (c) as to the practice and procedure to be followed in connection with cases so stated or such appeals.
 - (4) The regulations may—
 - (a) make different provision for different cases or different circumstances, and

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- (b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.
- (5) Provision made by virtue of any of subsections (1) to (4) above may include provision amending this or any other Act or any instrument made under an Act.
- (6) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

- F39** Ss. 56B-56D inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.4](#)
- F40** Words in s. 56B(2)(b) substituted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 254\(2\)](#)
- F41** S. 56B(2A) inserted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 254\(3\)](#)

Modifications etc. (not altering text)

- C23** Ss. 56B-56D applied (16.7.1992) by [Inheritance Tax Act 1984 \(c. 51\), s. 225A\(2\)](#) (which was inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.8](#))
- C24** Ss. 56B-56D applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 11\(1\)](#)

[^{F39}56C Power of Special Commissioners to order costs.

- (1) Regulations made under section 56B above may include provision for—
 - (a) the award by the Special Commissioners of the costs of, or incidental to, appeal hearings before them,
 - (b) the recovery of costs so awarded, and
 - (c) appeals against such awards.
- (2) Any provision made by virtue of subsection (1)(a) above shall provide that the Special Commissioners shall not award costs against a party to an appeal unless they consider that he has acted wholly unreasonably in connection with the hearing in question.]

Textual Amendments

- F39** Ss. 56B-56D inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.4](#)

Modifications etc. (not altering text)

- C24** Ss. 56B-56D applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 11\(1\)](#)
- C25** Ss. 56B-56D applied (16.7.1992) by [Inheritance Tax Act 1984 \(c. 51\), s. 225A\(2\)](#) (which was inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para. 8](#)).

[^{F39}56D Power of Special Commissioners to publish reports of decisions.

- (1) Regulations made under section 56B above may include provision for the Special Commissioners to publish reports of such of their decisions as they consider appropriate.
- (2) Any provision made by virtue of subsection (1) above shall provide that any report published, other than a report of an appeal that was heard in public, shall be in a form that so far as possible prevents the identification of any person whose affairs are dealt with in the report.

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- (3) No obligation of secrecy to which the Special Commissioners are subject (by virtue of this Act or otherwise) shall prevent their publishing reports of their decisions in accordance with any provision made by virtue of subsection (1) above.]

Textual Amendments

F39 Ss. 56B-56D inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, **Sch. 16 para.4**

Modifications etc. (not altering text)

C24 Ss. 56B-56D applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 11(1)**

C26 Ss. 56B-56D applied (16.7.1992) by [Inheritance Tax Act 1984 \(c. 51\)](#), **s. 225A(2)** (which was inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, **Sch. 16 para. 8**).

Status:

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Changes to legislation:

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