

*These notes refer to the Income Tax (Earnings and Pensions)
Act 2003 (c.1) which received Royal Assent on 6th March 2003*

INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Glossary

Part 2: Employment income: charge to tax

Chapter 6: Disputes as to domicile or residence

Overview

Section 43: Appeal against Board's decision on domicile or ordinary residence

173. This section provides an appeal procedure where someone is aggrieved by the ruling of the Board of Inland Revenue made under section 42. Under section 207 of ICTA an application may be made for the question to be heard and determined by the Special Commissioners in "like manner as an appeal".
174. On the grounds that similar processes should be the same (ie they should all be appeals), *subsection (1)* gives the right of appeal to a person who has received notice of the Board's decision. This allows the person in question to take the matter further. The change to a straightforward appeal procedure is intended to simplify matters. Section 48(2) of TMA 1970 provides that various provisions of that Act as regards proceedings before the Commissioners apply to "appeals other than appeals against assessments" and to "proceedings...to be heard and determined in the same way as an appeal". There is no real difference in law or practice between provisions that refer to an appeal and those that refer to proceedings where the Special Commissioners shall "hear and determine the matter in like manner as an appeal". See *Change 9* in Annex 1.