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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Appeals and other proceedings. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### BANK PAYROLL TAX

#### PART 2

##### COLLECTION AND MANAGEMENT OF TAX

##### *Appeals and other proceedings*

- 32 (1) Part 5 of TMA 1970 (appeals and other proceedings) applies in relation to an appeal against a discovery assessment to bank payroll tax as it applies in relation to an appeal against an assessment to corporation tax.
- (2) References in that Part to tax are to be read accordingly.
- 33 (1) Where a provision of FA 1998 is applied by this Part of this Schedule, a reference in section 46D of TMA 1970 (questions to be determined by the relevant tribunal) to that provision includes a reference to that provision as so applied.
- (2) A reference in section 48 of TMA 1970 (application to appeals and other proceedings) to the Taxes Acts includes a reference to those Acts as applied by this Part of this Schedule.
- (3) Where a provision of FA 1998 is applied by this Part of this Schedule—
- (a) a reference in section 55 of TMA 1970 (recovery of tax not postponed) to that provision includes a reference to that provision as so applied, and
  - (b) references in that section to tax are to be read accordingly.

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