

SCHEDULES

SCHEDULE 23

DATA-GATHERING POWERS

PART 3

APPEALS AGAINST DATA-HOLDER NOTICES

Procedure for appeal

- 29 (1) Notice of an appeal under paragraph 28 must be given—
- (a) in writing,
 - (b) before the end of the period of 30 days beginning with the date on which the data-holder notice was given, and
 - (c) to the officer of Revenue and Customs by whom the data-holder notice was given.
- (2) It must state the grounds of appeal.
- (3) On an appeal that is notified to the tribunal, the tribunal may confirm, vary or set aside the data-holder notice or a requirement in it.
- (4) If the tribunal confirms or varies the notice or a requirement in it, the data-holder must comply with the notice or requirement—
- (a) within such period as is specified by the tribunal, or
 - (b) if the tribunal does not specify a period, within such period as is reasonably specified in writing by an officer of Revenue and Customs following the tribunal's decision.
- (5) A decision by the tribunal under this Part is final (despite the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007).
- (6) Subject to this paragraph, the provisions of Part 5 of TMA 1970 relating to appeals have effect in relation to appeals under paragraph 28 as they have effect in relation to an appeal against an assessment to income tax.