



Finance Act 2014

2014 CHAPTER 26

PART 4

FOLLOWER NOTICES AND ACCELERATED PAYMENTS

CHAPTER 2

FOLLOWER NOTICES

Representations

207 Representations about a follower notice

- (1) Where a follower notice is given under section 204, P has 90 days beginning with the day that notice is given to send written representations to HMRC objecting to the notice on the grounds that—
 - (a) Condition A, B or D in section 204 was not met,
 - (b) the judicial ruling specified in the notice is not one which is relevant to the chosen arrangements, or
 - (c) the notice was not given within the period specified in subsection (6) of that section.
- (2) HMRC must consider any representations made in accordance with subsection (1).
- (3) Having considered the representations, HMRC must determine whether to—
 - (a) confirm the follower notice (with or without amendment), or
 - (b) withdraw the follower notice,and notify P accordingly.