Finance Act 2014

2014 CHAPTER 26

PART 4

FOLLOWER NOTICES AND ACCELERATED PAYMENTS

CHAPTER 2

FOLLOWER NOTICES

Appeals out of time

216 Late appeal against final judicial ruling

(1) This section applies where a final judicial ruling ("the original ruling") is the subject of an appeal by reason of a court or tribunal granting leave to appeal out of time.

(2) If a follower notice has been given identifying the original ruling under section 206(a), the notice is suspended until such time as HMRC notify P that—

(a) the appeal has resulted in a judicial ruling which is a final ruling, or

(b) the appeal has been abandoned or otherwise disposed of (before it was determined).

(3) Accordingly the period during which the notice is suspended does not count towards the periods mentioned in section 208(8).

(4) When a follower notice is suspended under subsection (2), HMRC must notify P as soon as reasonably practicable.

(5) If the new final ruling resulting from the appeal is not a judicial ruling which is relevant to the chosen arrangements (see section 205), the follower notice ceases to have effect at the end of the period of suspension.

(6) In any other case, the follower notice continues to have effect after the end of the period of suspension and, in a case within subsection (2)(a), is treated as if it were in respect of the new final ruling resulting from the appeal.

(7) The notice given under subsection (2) must—

(a) state whether subsection (5) or (6) applies, and

(b) where subsection (6) applies in a case within subsection (2)(a), make any amendments to the follower notice required to reflect the new final ruling.

(8) No new follower notice may be given in respect of the original ruling unless the appeal has been abandoned or otherwise disposed of before it is determined by the court or tribunal to which it is addressed.

(9) Nothing in this section prevents a follower notice being given in respect of a new final ruling resulting from the appeal.

(10) Where the appeal is abandoned or otherwise disposed of before it is determined by the court or tribunal to which it is addressed, for the purposes of the original ruling the period beginning when leave to appeal out of time was granted, and ending when the appeal is disposed of, does not count towards the period of 12 months mentioned in section 204(6).