

SCHEDULE 3  
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

*Appeals against amendments under paragraph 14*

- 17 (1) An appeal may be brought against a conclusion stated or amendment made by a closure notice.
- (2) Notice of the appeal must be given—
- (a) within 30 days after the date on which the closure notice was issued,
  - (b) to the tribunal.
- (3) The notice of appeal must specify the grounds of appeal.
- (4) Part 11 (reviews and appeals) applies in relation to an appeal under this paragraph as it applies in relation to an appeal under that Part.
- (5) On an appeal against an amendment made by a closure notice, the tribunal may vary the amendment appealed against whether or not the variation is to the advantage of the appellant.
- (6) Where any such amendment is varied, whether by the tribunal or by the order of a court, paragraph 16 (giving effect to amendments under paragraph 14) applies (with the necessary modifications) in relation to the variation as it applied in relation to the amendment.