
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 22

SELF-ASSESSMENT: APPEALS

The Taxes Management Act 1970

- 9 In Schedule 1A (claims not included in returns), after paragraph 9 there shall be inserted the following paragraphs—
- “10 An appeal against an amendment under paragraph 7(3) above of a claim made—
- (a) to the Board,
 - (b) under Part XVI of the principal Act (administration of estates), or
 - (c) under any of the provisions of the principal Act listed in section 46C(3) of this Act,
- shall be to the Special Commissioners.
- 11 (1) Subject to paragraph 10 above and the following provisions of this paragraph, an appeal under paragraph 9(1) above shall be to the General Commissioners.
- (2) The appellant may elect (in accordance with section 46(1) of this Act) to bring the appeal before the Special Commissioners.
- (3) Such an election shall be disregarded if—
- (a) the appellant and the officer of the Board agree in writing, at any time before the determination of the appeal, that it is to be disregarded; or
 - (b) the General Commissioners have given a direction under subparagraph (5) below and have not revoked it.
- (4) At any time before the determination of an appeal in respect of which an election has been made an officer of the Board after giving notice to the appellant may refer the election to the General Commissioners.
- (5) On any such reference the Commissioners shall, unless they are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, give a direction that the election be disregarded.
- (6) If, at any time after the giving of such a direction (but before the determination of the appeal) the General Commissioners are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, they shall revoke the direction.
- (7) Any decision to give or revoke such a direction shall be final.
- (8) If—

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- (a) a person bringing an appeal under paragraph 9(1) above has another appeal pending to either body of Commissioners concerning an assessment on him, and
 - (b) the appeals relate to the same source of income,
- the appeal under paragraph 9(1) above shall be to the body of Commissioners before whom the appeal concerning the assessment is being brought.
- (9) This paragraph is subject to provision made by or under Part V of this Act.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 9.