



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 9

COMMUNITY AMATEUR SPORTS CLUBS

Decisions and appeals

671 Appeals

- (1) A club may appeal against a decision of any officer of Revenue and Customs in relation to its application, or registration, as a registered club.
- (2) Notice of the appeal must be given in writing to an officer of Revenue and Customs within 30 days of the date of the notification under section 670.
- (3) The notice must specify the grounds of the appeal.
- (4) If the appeal is against a refusal to register the club, or a decision to register it with effect from a particular date, the tribunal may (if not dismissing the appeal)—
 - (a) direct that the club is to be registered with effect from a specified date, or
 - (b) send the matter back to any officer of Revenue and Customs for reconsideration.
- (5) If the appeal is against a decision to cancel the registration of the club, or to do so with effect from a particular date, the tribunal may (if not dismissing the appeal)—
 - (a) revoke the cancellation,
 - (b) direct that the cancellation is to have effect from a specified date, or
 - (c) send the matter back to any officer of Revenue and Customs for reconsideration.

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 671. (See end of Document for details)

- (6) The provisions of TMA 1970 relating to appeals under the Taxes Acts (within the meaning of TMA 1970) apply to an appeal under this section as they apply to those appeals.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 671.