

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Appeal against determination under paragraph 58. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 7A

INTEREST RESTRICTION RETURNS

Textual Amendments

- F1** Sch. 7A inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 2](#) (with [Sch. 5 para. 28](#))

PART 5

DETERMINATIONS BY OFFICERS OF REVENUE AND CUSTOMS

Appeal against determination under paragraph 58

- 59 (1) If a notice of determination under paragraph 58 is given to a company, the company may appeal against the notice.
- (2) The only ground on which an appeal under this paragraph may be brought is that the determination is inconsistent with the requirements of the closure notice to which it relates.
- (3) Notice of appeal under this paragraph must be given—
- (a) within 30 days after the notice of determination was given to the company,
 - (b) to the officer of Revenue and Customs by whom the notice of determination was given.]

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