
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

PART 1

SCHEME FOR ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

Appeals

- 12 (1) Where HMRC makes a decision under paragraph (b) or (c) of paragraph 11(2), a person within sub-paragraph (2) may appeal against the hold notice.
- (2) The persons who may appeal are—
- (a) P,
 - (b) any interested third party in relation to an affected account, and
 - (c) any person not falling within paragraph (a) or (b) who is a holder of an affected account which is a joint account.
- (3) An appeal may only be made on one or more of the grounds set out in paragraph 10(3) (and for this purpose the reference in paragraph 10(3)(c) to “the objection” is to be read as a reference to the appeal).
- (4) An appeal under sub-paragraph (1) must be made—
- (a) in England and Wales, to the county court, and
 - (b) in Northern Ireland, to a county court.
- (5) An appeal under this paragraph may only be made within the period of 30 days beginning—
- (a) in the case of a person given a notice of HMRC's decision under paragraph 11(3), with the day on which that notice is given to that person, and
 - (b) in the case of any person within sub-paragraph (2)(b) or (c) to whom such a notice has not been given, the day on which P is given such a notice.
- (6) A notice of appeal must state the grounds of appeal.
- (7) On an appeal under this paragraph, the court may—
- (a) cancel the hold notice,
 - (b) cancel the effect of the hold notice in relation to the held amount, or any part of the held amount, in respect of a particular account or accounts, or
 - (c) dismiss the appeal.
- (8) Where the deposit-taker is served with an order made by the court under sub-paragraph (7)(a) or (b), the deposit-taker must as soon as reasonably practicable and,

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in any event, within the period of 5 working days beginning with the day the notice is given take such steps as are necessary to give effect to the order.

- (9) Where an appeal on the ground that the hold notice is causing or will cause the person making the appeal or another person exceptional hardship (or a further appeal following such an appeal) is pending, the court to which the appeal is made may, on an application made by the person who made the appeal—
- (a) suspend the effect of the hold notice if adequate security is provided in respect of so much of the notified sum as remains unpaid,
 - (b) suspend the effect of the hold notice in relation to a particular account if adequate security is provided in respect of the held amount in relation to that account, or
 - (c) suspend the effect of the hold notice in relation to any part of the held amount standing to the credit of a particular account, if adequate security is provided in respect of that part.
- (10) In this paragraph references to the effect of a hold notice are to its effect by virtue of paragraph 6(4).
- (11) Nothing in Part 5 of TMA 1970 (appeals and other proceedings) applies to an appeal under this paragraph.

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