



Taxes Management Act 1970

1970 CHAPTER 9

PART V

APPEALS AND OTHER PROCEEDINGS

Modifications etc. (not altering text)

- C1** Pt. 5 applied (30.1.1992) by [Income Tax \(Building Societies\) \(Audit Powers\) Regulations 1992 \(S.I. 1992/10\)](#), [reg. 10\(3\)](#) (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
Pt. 5 applied (30.1.1992) by [The Income Tax \(Deposit-takers\) \(Audit Powers\) Regulations 1992 \(S.I. 1992/12\)](#), [reg. 10\(3\)](#) (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
- C2** Pt. 5 applied (with modifications) (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 15(3), 173(4), [Sch. 2 para.8](#) (with s. 108(5))
- C3** Pt. 5 applied (with modifications) (6.4.1993) by [The Income Tax \(Sub-contractors in the Construction Industry\) Regulations 1993 \(S.I. 1993/743\)](#), [reg. 14\(2\)\(4\)](#) (revoked (6.4.2007) by S.I. 2005/2045, [Sch. 2](#))
- C4** Pt. 5 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\)](#), [reg. 11\(10\)](#)
- C5** Pt. 5 applied by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [s. 248\(3\)](#)
Pt. 5 applied (1.10.1982) by [The Income Tax \(Interest Relief\) Regulations 1982 \(S.I. 1982/1236\)](#), [reg. 14\(5\)](#)
Pt. 5 applied (26.10.1987) by [The Occupational Pension Schemes \(Additional Voluntary Contributions\) Regulations 1987 \(S.I. 1987/1749\)](#), [reg. 9\(5\)](#)
Pt. 5 applied (29.10.1987) by [The Personal Pension Schemes \(Provisional Approval\) Regulations 1987 \(S.I. 1987/1765\)](#), [reg. 6\(4\)](#)
Pt. 5 applied (1.7.1988) by [The Personal Pension Schemes \(Relief at Source\) Regulations 1988 \(S.I. 1988/1013\)](#), [reg. 11\(5\)](#)
Pt. 5 applied (9.1.1990) by [The Private Medical Insurance \(Tax Relief\) Regulations 1989 \(S.I. 1989/2387\)](#), [regs. 14, 17](#)

Status: Point in time view as at 25/02/1999.

Changes to legislation: Taxes Management Act 1970, PART V is up to date with all changes known to be in force on or before 10 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Jurisdiction

44 General Commissioners.

(1) Proceedings before the General Commissioners under the Taxes Acts shall, subject to the provisions of this section, be brought before the General Commissioners for the division in which the place given by the rules in Schedule 3 to this Act is situated.

^{F1}(1A)

^{F1}(1B)

[^{F2}(2) Where—

- (a) the parties to any proceedings under the Taxes Acts which are to be heard by any General Commissioners have agreed, whether before or after the institution of the proceedings, that the proceedings shall be brought before the General Commissioners for a division specified in the agreement; and
- (b) in the case of an agreement made before the time of the institution of the proceedings, neither party has determined that agreement by a notice served on the other party before that time,

the proceedings shall be brought before the General Commissioners for the division so specified, notwithstanding the said rules ^{F3}... .]

(3) In any case in which proceedings under the Taxes Acts may be brought at the election of any person before the Special Commissioners instead of before the General Commissioners, the Commissioners before whom the proceedings are to be brought or have been brought may, if they think fit, on an application made by the parties, arrange with the other Commissioners concerned for the transfer of the proceedings to those other Commissioners; and the proceedings may be so transferred notwithstanding that the election has been exercised, or that the time for exercising the election has expired without its being exercised.

[^{F4}(3A) Where in any case (including one in which proceedings may be brought as mentioned in subsection (3) above)—

- (a) an appeal has been brought before the General Commissioners: and
- (b) those Commissioners consider that, because of the complexity of the appeal or the length of time likely to be required for hearing it, the appeal should be brought before the Special Commissioners;

the General Commissioners may, with the agreement of the Special Commissioners, and having considered any representations made to them by the parties, arrange for the transfer of the proceedings to the Special Commissioners.]

(4) No determination of any General Commissioners under the Taxes Acts shall be questioned, whether by a case stated under section 56 of this Act or otherwise, on the ground that this section did not authorise those General Commissioners to make the determination, except by a party by whom or on whose behalf an objection to the jurisdiction was made to those General Commissioners before or in the course of the proceedings leading to the determination.

(5) Anything to be done by the General Commissioners may, save as otherwise expressly provided by the Taxes Acts [^{F5}or by regulations under section 46A of this Act], be done by any two or more General Commissioners .

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Textual Amendments

- F1** S. 44(1A)(1B) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 41 Pt. 5(12)**
- F2** Finance Act 1988 (c. 39), **s. 133(2)(3)** in relation to proceedings instituted on or after 29 July 1988
- F3** Words in s. 44(2) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 41 Pt. 5(12)**
- F4** Finance Act 1984 (c. 43), s. 127, **Sch. 22 para.5** on and after 1 January 1985; **S.I. 1984/1836 (C. 45)**
- F5** Words in s. 44(5) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by **The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 3**

Modifications etc. (not altering text)

- C6** S. 44: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by **Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), ss. 13(2)(a)(i)(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)**
- C7** S. 44(2) applied (6.4.1993) by **S.I. 1993/744, reg. 11(4)**
- C8** See—**Finance Act 1988 (c. 39), s. 134(7)**—General Commissioners for Northern Ireland. Income Tax (Employment) Regs. 1973 (**S.I. 1973/334**), reg. 48(3)—appeal against assessment under Sch. E.

45 Quorum of Special Commissioners.

(1) Anything to be done under any Act (including, except where otherwise expressly provided, any Act passed after this Act) by, to or before the Special Commissioners [^{F6}shall, except in any case where the Presiding Special Commissioner directs otherwise] be done by, to or before a single Special Commissioner, ^{F7} ... ; ^{F8} ...

[^{F9}(1A) Nothing in this section applies in relation to proceedings as defined in regulation 2 of the Special Commissioners Regulations but, subject to that, this section applies not only for the purposes of the Taxes Acts but also for the purposes of any other affairs under the care and management of the Board.]

^{F10}(2)

(3) Proceedings brought [^{F11}, in accordance with a direction of the Presiding Special Commissioner] before two or more Special Commissioners may be continued and determined by any one or more of them if the parties to the proceedings have given their consent, and if the continuing Special Commissioner or Commissioners, after such consultation as is practicable with any Special Commissioner retiring from the proceedings, is or are satisfied that to do so will avoid undue delay in the hearing of those or any other proceedings.

^{F10}(4)

^{F10}(5)

^{F10}(6)

Textual Amendments

- F6** Finance Act 1984 (c. 43), s. 127, Sch. 22 para. 2(2) on and after 1 January 1985; **S.I. 1984/1836 (C.45)**.

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- F7** Repealed by [Finance Act 1984 \(c. 43\)](#), ss. 127, 128(6), Sch. 22 para. 2(2), Sch. 23 Part XIII on and after 1 January 1985; [S.I. 1984/1836 \(C.45\)](#).
- F8** Words in s. 45(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 4(a), **Sch. 2 Pt. I**
- F9** S. 45(1A) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 4(b)**
- F10** Repealed by [Finance Act 1984 \(c. 43\)](#), ss. 127, 128(6), Sch. 22 para. 2(4), Sch. 23 Part XIII on and after 1 January 1985; [S.I. 1984/1836 \(C.45\)](#).
- F11** [Finance Act 1984 \(c. 43\)](#), s. 127, **Sch. 22 para. 2(3)** on and after 1 January 1985; [S.I. 1984/1836 \(C.45\)](#).

46 General and Special Commissioners.

- (1) A right to elect to bring an appeal or other proceedings under the Taxes Acts before the Special Commissioners instead of before the General Commissioners shall be exercised by notice combined (in the case of an appeal) with the notice of appeal, or by a separate notice in writing to the inspector or other officer of the Board within the time limited for bringing the proceedings, and if no such notice of election is given the appeal or other proceedings shall be brought before the General Commissioners.
- (2) Save as otherwise provided in the Taxes Acts [^{F12}or in regulations under section 56B of this Act]^{F13}..., the determination of the General Commissioners or the Special Commissioners in any proceedings under the Taxes Acts shall be final and conclusive.

Textual Amendments

- F12** Words in s. 46(2) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 5**
- F13** Words in s. 46(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 23, **Sch. 27 Pt. 3(28)**; [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C9** S. 46(1) applied (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 18 para. 94(1)**; [S.I. 1998/3173](#), art. 2

[^{F14}46A Regulations about jurisdiction.

- (1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations—
- (a) providing for appeals or other proceedings under the Taxes Acts to be determined in certain circumstances by the Special Commissioners instead of the General Commissioners or by the General Commissioners instead of the Special Commissioners;
 - (b) providing for appeals or other proceedings under the Taxes Acts that would otherwise be determined by the General Commissioners for one division to be determined in certain circumstances by the General Commissioners for another division;

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- (c) as to the number of General Commissioners or Special Commissioners required or permitted to hear, or perform other functions in relation to, appeals or other proceedings under the Taxes Acts.
- (2) The regulations may—
 - (a) make different provision for different cases or different circumstances, and
 - (b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.
- (3) Provision made by virtue of subsection (1) or (2) above may include provision amending this or any other Act or any instrument made under an Act.
- (4) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F14 S. 46A inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, [Sch. 16 para.3](#)

Modifications etc. (not altering text)

C10 S. 46A applied (with modifications) (16.7.1992) by [Inheritance Act 1984 \(c. 51\)](#), [s. 225A\(1\)](#) (which was inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, [Sch. 16 para.8](#))

C11 S. 46A applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 11\(1\)](#)

[^{F15}46B Questions to be determined by Special Commissioners.

- (1) In so far as the question in dispute on an appeal to which this section applies is a question which under this section is to be determined by the Special Commissioners, the question shall be determined by them.
- (2) This section applies to—
 - [^{F16}(a) an appeal against an amendment of a self-assessment under—
 - (i) section 28A(2) or (4) of this Act, or
 - (ii) paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998;]
 - (b) an appeal against a decision contained in a notice under section 28A(4A) of this Act disallowing a claim or election in whole or in part;
 - (c) an appeal against an amendment under section 28B(3) or 30B(1) of this Act of a partnership statement;
 - (d) an appeal against an assessment to tax which is not a self-assessment;
 - (e) an appeal against an amendment under paragraph 7(3) of Schedule 1A to this Act of a claim or election made otherwise than by being included in a return;
 - (f) an appeal against a decision contained in a notice under paragraph 7(3A) of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.
- (3) Any question—
 - (a) of the value of any shares or securities in a company resident in the United Kingdom, other than shares or securities quoted in The Stock Exchange Daily Official List, and
 - (b) arising in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act,

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is a question to be determined by the Special Commissioners.

- (4) Any question as to the application of any of the following provisions of the principal Act is a question to be determined by the Special Commissioners—
- (a) Chapter IA or IB of Part XV (settlements);
 - (b) Part XVI (administration of estates);
 - (c) sections 740 and 743(1) (liability in respect of transfer of assets abroad);
 - (d) section 747(4)(a) (liability in respect of controlled foreign company).
- (5) Any question as to the application of—
- (a) section 830 of the principal Act, or
 - (b) section 276 of the 1992 Act,
- (liability in relation to territorial sea and designated areas) is a question to be determined by the Special Commissioners.

Textual Amendments

- F15** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 7](#)
- F16** S. 46B(2)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 24](#); S.I. 1998/3173, art. 2

46C Jurisdiction of Special Commissioners over certain claims included in returns.

- (1) In so far as the question in dispute on an appeal to which this section applies concerns a claim made—
- (a) to the Board, or
 - (b) under any of the provisions of the principal Act listed in subsection (3) below, the question shall be determined by the Special Commissioners.
- (2) This section applies to—
- ^{F17}(a) an appeal against an amendment of a self-assessment under—
 - (i) section 28A(2) or (4) of this Act, or
 - (ii) paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998;
 - (b) an appeal against an amendment under section 28B(3) or 30B(1) of this Act of a partnership statement.
- (3) The provisions of the principal Act mentioned in subsection (1) above are—
- (a) section 121(1) and (2) (management expenses of owner of mineral rights);
 - (b) sections 459 and 460 (exemption for certain friendly societies);
 - (c) section 467 (exemption for certain trade unions and employers' associations);
 - (d) sections 527, 534, 536 and 538 (reliefs in respect of royalties, copyright payments etc.);
 - (e) Chapter I of Part XVIII.

Textual Amendments

- F15** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 7](#)

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F17 S. 46C(2)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 25](#); S.I. 1998/3173, art. 2

46D Questions to be determined by Lands Tribunal.

- (1) In so far as the question in dispute on an appeal to which this section applies—
 - (a) is a question of the value of any land or of a lease of land, and
 - (b) arises in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act,the question shall be determined by the relevant Lands Tribunal.
- (2) This section applies to—
 - ^{F18}(a) an appeal against an amendment of a self-assessment under—
 - (i) section 28A(2) or (4) of this Act, or
 - (ii) paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998;
 - (b) an appeal against a decision contained in a notice under section 28A(4A) of this Act disallowing a claim or election in whole or in part;
 - (c) an appeal against an amendment under section 28B(3) or 30B(1) of this Act of a partnership statement;
 - (d) an appeal against an assessment to tax which is not a self-assessment;
 - (e) an appeal against an amendment under paragraph 7(3) of Schedule 1A to this Act of a claim or election made otherwise than by being included in a return;
 - (f) an appeal against a decision contained in a notice under paragraph 7(3A) of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.
- (3) In this section “the relevant Lands Tribunal” means—
 - (a) in relation to land in England and Wales, the Lands Tribunal;
 - (b) in relation to land in Scotland, the Lands Tribunal for Scotland;
 - (c) in relation to land in Northern Ireland, the Lands Tribunal for Northern Ireland.]

Textual Amendments

F15 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 7](#)

F18 S. 46D(2)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 26](#); S.I. 1998/3173, art. 2

^{F15}47 Special jurisdiction relating to tax on chargeable gains.

Textual Amendments

F15 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 7](#)

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^{F19}**47A**

Textual Amendments

F19 S. 47A added by [Development Land Tax Act 1976 \(c. 24\)](#), Sch. 8 para. 13. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s. 98(6), [Sch.27 Part X](#).

^{F20}**47B** **Special jurisdiction relating to Business Expansion Scheme.**

If and so far as the question in dispute on any appeal against the refusal of relief under [^{F21}Chapter III of Part VII of the principal Act] (relief for investment in corporate trades), or against an assessment withdrawing any such relief, is a question of the value of an interest in land (within the meaning of [^{F21}Section 294(5) of that Act], it shall be determined—

- (a) if the land is in England and Wales, on a reference to the Lands Tribunal;
- (b) if the land is in Scotland, on a reference to the Lands Tribunal for Scotland; and
- (c) if the land is in Northern Ireland, on a reference to the Lands Tribunal for Northern Ireland.]

Textual Amendments

F20 S. 47B inserted by [Finance Act 1986 \(c. 41\)](#), s. 40(3), Sch. 9 para. 22 in relation to shares issued at any time after 18 March 1986.

F21 [Income and Corporation Taxes Act 1988 \(c. 1\)](#), Sch. 29 para. 32.

Proceedings before Commissioners

48 **Application to appeals and other proceedings.**

(1) In the following provisions of this Part of this Act, unless the context otherwise requires—

“appeal” means any appeal to the General Commissioners or to the Special Commissioners under the Taxes Acts,

“the Commissioners” means the General Commissioners or the Special Commissioners as the case may be.

(2) The following provisions of this Part of this Act shall apply in relation to—

- (a) appeals other than appeals against assessments, and
- (b) proceedings which under the Taxes Acts are to be heard and determined in the same way as an appeal,

subject [^{F22}to any necessary modifications, including (except in the case of applications under section 55 below) the omission of section 56(9) below].

Textual Amendments

F22 [Finance \(No.2\) Act 1975 \(c. 45\)](#), s. 45(4) in relation to notices issued after 31 July 1975.

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Modifications etc. (not altering text)

- C12** S. 48 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch.17 para.18](#) (special tax on banking deposits).
- C13** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(ii\)\(b\)](#), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C14** See [Oil Taxation Act 1975 \(c. 22\)](#), s.1, Sch.2 para.1(1), the Oil Taxation Acts, for modification regarding petroleum revenue tax and supplementary petroleum duty.

49 Proceedings brought out of time.

- (1) An appeal may be brought out of time if on an application for the purpose an inspector or the Board is satisfied that there was a reasonable excuse for not bringing the appeal within the time limited, and that the application was made thereafter without unreasonable delay, and gives consent in writing; and the inspector or the Board, if not satisfied, shall refer the application for determination by the Commissioners .
- (2) If there is a right to elect to bring the appeal before the Special Commissioners instead of before the General Commissioners, the Commissioners to whom an application under this section is to be referred shall be the General Commissioners unless the election has been exercised before the application is so referred.

Modifications etc. (not altering text)

- C13** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(ii\)\(b\)](#), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C15** S. 49(1) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
S. 49(1) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

50 Procedure.

- ^{F23}(1)
- ^{F23}(2)
- ^{F23}(3)
- ^{F23}(4)
- ^{F23}(5)

- ^{F24}(6) If, on an appeal, it appears to the majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation, or by other ^{F25}... evidence—
- (a) that, by reason of an amendment under section 28A(2) or (4) of this Act [^{F26}or paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998], the appellant is overcharged by a self-assessment;
 - (b) that, by reason of an amendment under section 28B(3) or 30B(1) of this Act, any amounts contained in a partnership statement are excessive; or
 - (c) that the appellant is overcharged by an assessment other than a self-assessment,

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the assessment or amounts shall be reduced accordingly, but otherwise the assessment or statement shall stand good.

- (7) If, on an appeal, it appears to the Commissioners—
- (a) that the appellant is undercharged to tax by a self-assessment which has been amended under section 28A(2) or (4) of this Act [^{F27}or paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998];
 - (b) that any amounts contained in a partnership statement which has been amended under section 28B(3) or 30B(1) of this Act are insufficient; or
 - (c) that the appellant is undercharged by an assessment other than a self-assessment,

the assessment or amounts shall be increased accordingly.]

[^{F28}(7A) If, on appeal, it appears to the Commissioners that a claim or election specified in a notice under section 28A(4A) of this Act should have been allowed or disallowed to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.]

- [^{F29}(8) Where, on an appeal against an assessment [^{F30}(other than a self-assessment)] which—
- (a) assesses an amount which is chargeable to tax, and
 - (b) charges tax on the amount assessed,

it appears to the Commissioners as mentioned in subsection (6) or (7) above, they may, unless the circumstances of the case otherwise require, reduce or, as the case may be, increase only the amount assessed; and where any appeal is so determined the tax charged by the assessment shall be taken to have been reduced or increased accordingly.]

- [^{F31}(9) Where any amounts contained in a partnership statement are reduced under subsection (6) above or increased under subsection (7) above, an officer of the Board shall by notice to each of the relevant partners amend—
- (a) the partner's self-assessment under section 9 of this Act, or
 - (b) the partner's company tax return,
- so as to give effect to the reductions or increases of those amounts.]

Textual Amendments

- F23** S. 50(1)-(5) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 6(a), **Sch. 2 Pt. I**
- F24** S. 50(6)(7) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 17(1)**; S.I. 1998/3173, art. 2
- F25** Word in s. 50(6) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 6(b), **Sch. 2 Pt. I**
- F26** Words in s. 50(6)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 27(2)**; S.I. 1998/3173, art. 2
- F27** Words in s. 50(7)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 27(3)**; S.I. 1998/3173, art. 2
- F28** S. 50(7A) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 19 para. 7**

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- F29** Finance (No. 2) Act 1975 (c. 45), **s.67(2)**, in relation to all years except that judgments in any court given in proceedings commenced before 29 April 1975 are not to be affected.
- F30** Words in s. 50(8) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 17(2)**; S.I. 1998/3173, art. 2
- F31** S. 50(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 27(4)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C13** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(ii)(b), 28(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C16** S. 50 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
- C17** S. 50 applied (with modifications) by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits).
- C18** S. 50(5) amended (E.W.) (1.1.1992) by S.I. 1991/2684, arts. 2, 4, **Sch.1**

^{F32}51 Power of Commissioners to obtain information from appellant.

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Textual Amendments

- F32** S. 51 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 7, **Sch. 2 Pt. I**

^{F33}52 Evidence.

.....

Textual Amendments

- F33** S. 52 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 7, **Sch. 2 Pt. I**

[^{F34}53 Appeals against summary determination of penalties.

- (1) An appeal shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland, against the summary determination by the Commissioners of any penalty pursuant to regulations under section 56B of this Act.
- (2) On any such appeal the court may either confirm or reverse the determination of the Commissioners or reduce or increase the sum determined.]

Textual Amendments

- F34** S. 53 substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 8**

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Modifications etc. (not altering text)

- C13** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(ii)(b)**, 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C19** S. 53 modified (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 11(5)**

54 Settling of appeals by agreement.

- (1) Subject to the provisions of this section, where a person gives notice of appeal and, before the appeal is determined by the Commissioners, the inspector or other proper officer of the Crown and the appellant come to an agreement, whether in writing or otherwise, that the assessment or decision under appeal should be treated as upheld without variation, or as varied in a particular manner or as discharged or cancelled, the like consequences shall ensue for all purposes as would have ensued if, at the time when the agreement was come to, the Commissioners had determined the appeal and had upheld the assessment or decision without variation, had varied it in that manner or had discharged or cancelled it, as the case may be.
- (2) Subsection (1) of this section shall not apply where, within thirty days from the date when the agreement was come to, the appellant gives notice in writing to the inspector or other proper officer of the Crown that he desires to repudiate or resile from the agreement.
- (3) Where an agreement is not in writing—
 - (a) the preceding provisions of this section shall not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector or other proper officer of the Crown to the appellant or by the appellant to the inspector or other proper officer; and
 - (b) the references in the said preceding provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the said notice of confirmation.
- (4) Where—
 - (a) a person who has given a notice of appeal notifies the inspector or other proper officer of the Crown, whether orally or in writing, that he desires not to proceed with the appeal; and
 - (b) thirty days have elapsed since the giving of the notification without the inspector or other proper officer giving to the appellant notice in writing indicating that he is unwilling that the appeal should be treated as withdrawn, the preceding provisions of this section shall have effect as if, at the date of the appellant's notification, the appellant and the inspector or other proper officer had come to an agreement, orally or in writing, as the case may be, that the assessment or decision under appeal should be upheld without variation.
- (5) The references in this section to an agreement being come to with an appellant and the giving of notice or notification to or by an appellant include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant in relation to the appeal .

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Modifications etc. (not altering text)

- C13** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by **Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), ss. 13(2)(a)(ii)(b), 28(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C20** S. 54 applied (31.7.1997) by **Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 11(1)**
- C21** See—**Finance Act 1981 (c. 35)**, s.134, Sch.17 para.18—application of this section to the special tax on banking deposits. Finance Act 1982(c. 39), s.156, Sch.21 para.4(1)—application of s.54 to the tribunal under Finance Act 1970 s.463 in relation to functions transferred by s.156. **Finance (No. 2) Act 1987 (c. 51), s. 84(7)**—nothing in s. 55 applies to appeals against assessments under Finance (No. 2) Act 1987 s. 84. **Income and Corporation Taxes Act 1988 (c. 1), s. 705(7)**—agreement as to operation of s. 703 advance corporation tax taken into account in tax avoidance counteraction notice) requires agreement of all companies concerned.

[^{F35}55 Recovery of tax not postponed.

- [^{F36}(1) This section applies to an appeal to the Commissioners against—
- [^{F37}(a) an amendment of a self-assessment under—
 - (i) section 28A(2) or (4) of this Act, or
 - (ii) paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998,
 - (b) an assessment to tax other than a self-assessment,]
 - (c) an assessment to income tax made under Schedule 16 to the principal Act (income tax on company payments) other than an assessment charging tax the time for the payment of which is given by paragraph 4(1) or 9 of that Schedule, or
 - (d) a notice under subsection (1) or (3) of section 753 of that Act where, before the appeal is determined, the appellant is assessed to tax under section 747(4) (a) of that Act by reference to an amount of chargeable profits specified in that notice.]
- (2) [^{F38}Except as otherwise provided by the following provisions of this section], the tax charged by the [^{F39}amendment or assessment] shall be due and payable as if [^{F40}there had been no appeal.]
- (3) If the appellant has grounds for believing that he is overcharged to tax by the [^{F39}amendment or assessment], he may, by notice in writing given to the inspector within thirty days after the date of the issue of the notice of [^{F39}amendment or assessment], apply to the Commissioners for a determination of the amount of tax the payment of which should be postponed pending the determination of the appeal .
- A notice of application under this subsection shall state the amount in which the appellant believes that he is overcharged to tax and his grounds for that belief.
- [An application under subsection (3) above may be made more than thirty days after
- ^{F41}(3A) the date of the issue of the notice of [^{F39}amendment or assessment] if there is a change in the circumstances of the case as a result of which the appellant has grounds for believing that he is over-charged to tax by the [^{F39}amendment or assessment].]
- (4) If, after any determination of the amount of tax the payment of which should be so postponed, there is a change in the circumstances of the case as a result of which either party has grounds for believing that the amount so determined has become excessive or, as the case may be, insufficient, he may, by notice in writing given to the other

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party at any time before the determination of the appeal, apply to the Commissioners for a further determination of that amount .

A notice of application under this subsection shall state the amount in which the applicant believes that the amount previously determined has become excessive or, as the case may be, insufficient and his grounds for that belief.

(5) An application under subsection (3) or (4) above shall be heard and determined in the same way as the appeal; and where any such application is heard and determined by any Commissioners, that shall not preclude them from hearing and determining the appeal or any application or further application under subsection (4) above.

(6) The amount of tax the payment of which shall be postponed pending the determination of the appeal shall be the amount (if any) in which it appears to the Commissioners, having regard to the representations made and any ^{F42}... evidence adduced, that there are reasonable grounds for believing that the appellant is overcharged to tax; and—

[in the case of a determination made on an application under subsection (3) ^{F43}(a) above, other than an application made by virtue of subsection (3A) above, the date on which any tax the payment of which is not so postponed is due and payable shall be determined as if the tax were charged by an [^{F39}amendment or assessment] notice of which was issued on the date of that determination and against which there had been no appeal; and

(b) in the case of a determination made on an application under subsection (4) above—

(i) the date on which any tax the payment of which ceases to be so postponed is due and payable shall be determined as if the tax were charged by an [^{F39}amendment or assessment] notice of which was issued on the date of that determination and against which there had been no appeal; and

(ii) any tax overpaid shall be repaid.]

[Where an appeal is brought against an [^{F39}amendment or assessment] to tax under ^{F44}(6A) section 747(4)(a) of the principal Act as well as against a notice under section 753(1) or (3) of that Act—

(a) an application under subsection (3) above may relate to matters arising on both appeals and, in determining the amount of tax the payment of which should be postponed, the Commissioners shall consider the matters so arising together, and

(b) if the Commissioners have determined the amount of tax the payment of which should be postponed solely in relation to one of the appeals, the bringing of the other appeal shall be taken to be a change of circumstances falling within subsection (4) above; and

(c) any reference in this section to the determination of the appeal shall be construed as a reference to the determination of the two appeals, but the determination of one before the other shall be taken to be a change of circumstances falling within subsection (4) above.]

(7) If the appellant and [^{F45}an inspector] come to an agreement, whether in writing or otherwise, as to the amount of tax the payment of which should be postponed pending the determination of the appeal, the like consequences shall ensue as would have ensued if the Commissioners had made a determination to that effect under subsection (6) above on the date when the agreement was come to, but without

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prejudice to the making of a further agreement or of a further determination under that subsection.

- (8) Where an agreement is not in writing—
- (a) subsection (7) above shall not apply unless that fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector to the appellant or by the appellant to the inspector, and
 - (b) the reference in that subsection to the time when the agreement was come to shall be construed as a reference to the time of the giving of the notice of confirmation.

[On the determination of the appeal—

- ^{F46}(9) (a) the date on which any tax payable in accordance with that determination is due and payable shall, so far as it is tax the payment of which had been postponed, or which would not have been charged by the [^{F39}amendment or assessment] if there had been no appeal, be determined as if the tax were charged by an [^{F39}amendment or assessment]—
- (i) notice of which was issued on the date on which the inspector issues to the appellant a notice of the total amount payable in accordance with the determination, and
 - (ii) against which there had been no appeal; and
- (b) any tax overpaid shall be repaid.]
- (10) In [^{F47}subsection (3) above] “inspector” means the inspector or other officer of the Board by whom the notice of [^{F39}amendment or assessment] was issued; and references in this section to an agreement being come to with an appellant and the giving of notice to or by an appellant include references to an agreement being come to with, and the giving of notice to or by, a person acting on behalf of the appellant in relation to the appeal.
- (11) ^{F48}... the transfer of proceedings under this Act [^{F49}or under regulations made pursuant to section 46A of this Act] from one body of Commissioners to another body of Commissioners shall not affect the validity of a determination under subsection (6) above.]

Textual Amendments

- F35** S. 55 substituted by [Finance \(No.2\) Act 1975 \(c. 45\), s. 45\(1\)](#) in relation to appeals against assessments notices of which were issued after 31 July 1975.
- F36** S. 55(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 18\(1\)](#); S.I. 1998/3173, art. 2
- F37** S. 55(1)(a)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 28](#); S.I. 1998/3173, art. 2
- F38** [Finance Act 1982 \(c. 39\), s.68\(1\)](#) in relation to notices of assessment issued after 30 July 1982
- F39** Words in s. 55 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 18\(2\)](#); S.I. 1998/3173, art. 2
- F40** [Finance Act 1989 \(c. 26\), s. 156\(2\)\(a\)](#) for tax charged by any assessment notice of which is issued after 30 July 1982
- F41** [Finance Act 1982 \(c. 39\), s.68\(2\)\(3\)](#) in relation to notices of assessment issued after 30 July 1982
- F42** Word in s. 55(6) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\), Sch. 1 para. 9\(a\), Sch. 2 Pt. I](#)

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- F43** Finance Act 1989 (c. 26), s. 156(2) in relation to tax charged by any assessment notice of which is issued after 30 July 1982
- F44** Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 8(2).
- F45** Finance Act 1990 (c. 29), s. 104(2)(a), (4) where notice of appeal given on or after 26 July 1990
- F46** Finance Act 1989 (c. 26), s. 156(2)(c) in relation to tax charged by any assessment notice of which is issued after 30 July 1982
- F47** Finance Act 1990 (c. 29), s. 104(2)(b) (4) where notice of appeal given on or after 26 July 1990
- F48** Repealed by Finance Act 1984 (c. 43), s.128(6), Sch.23 Part XIII on and after 1 January 1985; S.I. 1984/1836 (C. 45).
- F49** Words in s. 55(11) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 9(b)

Modifications etc. (not altering text)

- C22** S. 55 modified (27.7.1993) by 1993 c. 34, s. 173, Sch. 19 Pt. 1 para. 7(2)(a)
- C23** See Finance Act 1988 (c. 39), Sch. 5 para. 6 for modification to s. 55 in connection with underwriters; and para. 8(2) (effects of determinations).
- C24** S. 55 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 9(6)
- C25** S. 55(3)(4) modified by Income and Corporation Taxes Act 1988 (c. 1), s. 10(5)
S. 55(3)(4) restricted by Income and Corporation Taxes Act 1988 (c. 1), s. 306(8)
- C26** S. 55 modified by Income and Corporation Taxes Act 1988 (c. 1), Sch. 27 para. 19(3)

56 Statement of case for opinion of the High Court.

- ^{F50}(1)
- ^{F51}(2)
- (3) [^{F52}Where a party to an appeal requires the Commissioners to state and sign a case under regulation 20(1) of the General Commissioners Regulations, he] shall pay to the clerk to the Commissioners a fee of [^{F53}£25] for and in respect of the same, before he is entitled to have the case stated.
- ^{F54}(4)
- ^{F55}(5)
- (6) The High Court shall hear and determine any question or questions of law [^{F56}arising on a case stated and transmitted to the High Court under regulation 22 of the General Commissioners Regulations], and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Commissioners with the opinion of the Court thereon, or may make such other order in relation to the matter as to the Court may seem fit.
- (7) The High Court may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.
- (8) An appeal shall lie from the decision of the High Court to the Court of Appeal and thence to the House of Lords:

Provided that—
 - (a) no appeal shall lie to the House of Lords from the Court of Appeal unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934, and

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- (b) this subsection has effect subject to Part II of the Administration of Justice Act 1969 (appeal from High Court to House of Lords).
- (9) ^{F57}Where a party to an appeal against an assessment has required a case to be stated under regulation 20(1) of the General Commissioners Regulations, then notwithstanding that the case] has been required to be stated or is pending before the High Court, tax shall be paid in accordance with the determination of the Commissioners who have been required to state the case:
- Provided that, if the ^{F58}amount charged by] the assessment is altered by the order or judgment of the High Court, then—
- (a) if too much tax has been paid the amount overpaid shall be refunded with such interest, if any, as the High Court may allow ; or
- ^{F59}(b) if too little tax has been charged, the amount undercharged shall be due and payable at the expiration of a period of thirty days beginning with the date on which the inspector ^{F60}... issues to the other party a notice of the total amount payable in accordance with the order or judgment of that Court].
- (10) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer, and an appeal shall lie from the decision under this section of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.
- (11) This section has effect in Northern Ireland subject to section 58 below.

Textual Amendments

- F50** S. 56(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 10(a), [Sch. 2 Pt. I](#)
- F51** S. 56(2) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 10(a), [Sch. 2 Pt. I](#)
- F52** Words in s. 56(3) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), [Sch. 1 para. 10\(b\)](#)
- F53** Finance Act 1984 s.127 and Sch.22 para.6 on and after 1 January 1985 by virtue of S.I. 1984 No. 1836 (C.45). Previously “£1”.
- F54** S. 56(4) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 10(a), [Sch. 2 Pt. I](#)
- F55** S. 56(5) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 10(a), [Sch. 2 Pt. I](#)
- F56** Words in s. 56(6) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), [Sch. 1 para. 10\(c\)](#)
- F57** Words in s. 56(9) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), [Sch. 1 para. 10\(d\)](#)
- F58** Finance Act 1989 s. 156(3) in relation to tax charged by any assessment notice of which is issued after 30 July 1982. Previously “amount of”.

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- F59** Finance (No.2) Act 1975 s.45(3) *in relation to appeals against assessments of which notices were issued after 31 July 1975.*
- F60** *Words relating to development land tax added by Development Land Tax Act 1976 Sch.8 para.15. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6) and Sch.27 Part X.*

Modifications etc. (not altering text)

- C27** S. 56 applied (6.4.1990) by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), [regs. 1, 9](#)
S. 56 applied (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988—89\) Regulations 1991 \(S.I. 1991/851\)](#), [regs. 1, 7\(4\)](#)
- C28** S. 56 applied (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), [reg. 7\(4\)](#)
- C29** S. 56 applied (6.4.1993) by [The Income Tax \(Employments\) Regulations 1993 \(S.I. 1993/744\)](#), [reg. 11\(6\)](#) (revoked (6.4.2004) by [S.I. 2003/2682](#), [Sch. 2](#))
- C30** S. 56: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(iii\)\(b\), 28\(2\)](#); [S.I. 1999/527](#), art. 2(b), Sch. 2 (with arts. 3-6)
- C31** *See S.I. 1987 No. 1422 for modification in the case of referral direct to Court of Appeal.*
- C32** *See Finance (No.2) Act 1975 s.47(8) and s.48(7) repayment supplement not payable where Court may allow interest.*
- C33** S. 56 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
S. 56 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).

[F61] 56A Appeals from the Special Commissioners.

- (1) If, in the case of any appeal to the Special Commissioners, the appellant or the inspector or other officer of the Board is dissatisfied in point of law—
 - (a) with a decision in principle given under regulation 18 of the Special Commissioners Regulations;
 - (b) with the decision finally determining the appeal; or
 - (c) with a decision under regulation 19 of those Regulations varying a decision such as is mentioned in paragraph (a) or (b) above or substituting for it a new decision,
 he may appeal against that decision to the High Court.
- (2) A party to any appeal in England and Wales who under subsection (1) above has the right to appeal against any decision to the High Court may instead appeal directly to the Court of Appeal if—
 - (a) all the parties to the appeal consent;
 - (b) the Special Commissioners certify that the decision involves a point of law relating wholly or mainly to the construction of an enactment which was fully argued before them and fully considered by them; and
 - (c) the leave of the Court of Appeal has been obtained.
- (3) Where a decision in principle or a decision finally determining an appeal is set aside or varied under regulation 19 of the Special Commissioners Regulations, an appeal against that decision under subsection (1) or (2) above that has not yet been determined shall be treated as withdrawn at the time the decision is set aside or varied.
- (4) The High Court or, as the case may be, the Court of Appeal shall hear and determine any question of law arising on an appeal under subsection (1) or (2) above and may reverse, affirm or vary the decision appealed against, or remit the matter to the Special

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Commissioners with the Court's opinion on it, or make such other order in relation to the matter as the Court thinks fit.

- (5) Subject to subsection (7) below and to Part II of the Administration of Justice Act 1969 (appeal from High Court to House of Lords), an appeal shall lie to the Court of Appeal and thence to the House of Lords from the decision of the High Court on an appeal in England and Wales under subsection (1) above.
- (6) Subject to subsection (7) below, an appeal shall lie to the House of Lords from the decision of the Court of Appeal on an appeal under subsection (2) above.
- (7) An appeal shall not lie to the House of Lords from the Court of Appeal unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934 .
- (8) Where the decision appealed against under subsection (1) or (2) above is a decision on an appeal against an assessment, then notwithstanding that the appeal under that subsection is pending, tax shall be paid in accordance with the determination of the Special Commissioners who made that decision.
- (9) If in such a case the amount charged by the assessment is altered by the order or judgment of the High Court or, as the case may be, the Court of Appeal, then—
 - (a) if too much tax has been paid the amount overpaid shall be refunded with such interest, if any, as the High Court or, as the case may be, the Court of Appeal may allow; or
 - (b) if too little tax has been charged, the amount undercharged shall be due and payable at the expiration of a period of thirty days beginning with the date on which the inspector issues to the other party a notice of the total amount payable in accordance with the order or judgment of the High Court or, as the case may be, the Court of Appeal.
- (10) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer (references in this section to the High Court being construed accordingly); and an appeal shall lie from the decision under this section of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.
- (11) This section has effect in Northern Ireland subject to section 58 below.]

Textual Amendments

- F61** S. 56A substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 11**

Modifications etc. (not altering text)

- C34** S. 56A applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 11(1)**
- C35** S. 56A excluded (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 18 para. 51(6)** (with [Sch. 18 para. 59\(2\)](#)); S.I. 1998/3173, art. 2
- C36** S. 56A: power to modify conferred (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(iii)(b), 28(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

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[^{F62}56B Regulations about practice and procedure.

- (1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations about the practice and procedure to be followed in connection with appeals.
- (2) The regulations may in particular include provision—
 - (a) enabling the Commissioners to join as a party to an appeal a person who would not otherwise be a party;
 - (b) for requiring any party to an appeal to provide information and make documents available for inspection by [^{F63}specified persons];
 - (c) for requiring persons to attend the hearing of an appeal to give evidence and produce documents;
 - (d) as to evidence generally in relation to appeals;
 - (e) enabling the Commissioners to review their decisions;
 - (f) for the imposition of penalties not exceeding an amount specified in the regulations;
 - (g) for the determination and recovery of penalties (imposed by virtue of paragraph (f) above or any other enactment) and for appeals against penalties.

[In subsection (2)(b) above “specified persons” means such of the following as may ^{F64}(2A) be specified in the regulations—

- (a) the Commissioners;
- (b) any party to the appeal;
- (c) officers of the Board.]
- (3) The regulations may also include provision—
 - (a) authorising or requiring the Commissioners, in circumstances prescribed in the regulations, to state a case for the opinion of a court;
 - (b) for an appeal to lie to a court on a question of law arising from a decision of the Commissioners;
 - (c) as to the practice and procedure to be followed in connection with cases so stated or such appeals.
- (4) The regulations may—
 - (a) make different provision for different cases or different circumstances, and
 - (b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.
- (5) Provision made by virtue of any of subsections (1) to (4) above may include provision amending this or any other Act or any instrument made under an Act.
- (6) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

- F62** Ss. 56B-56D inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.4](#)
- F63** Words in s. 56B(2)(b) substituted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 254\(2\)](#)
- F64** S. 56B(2A) inserted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 254\(3\)](#)

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Modifications etc. (not altering text)

- C37** Ss. 56B-56D applied (16.7.1992) by [Inheritance Tax Act 1984 \(c. 51\), s. 225A\(2\)](#) (which was inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.8](#))
- C38** Ss. 56B-56D applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 11\(1\)](#)
- C39** S. 56B extended (E.W.S.) (25.2.1999 for specified purposes) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), ss. 13\(3\), 28\(2\); S.I. 1999/527, art. 2\(b\), Sch. 2 \(with arts. 3-6\)](#)

[^{F62}56C Power of Special Commissioners to order costs.

- (1) Regulations made under section 56B above may include provision for—
- the award by the Special Commissioners of the costs of, or incidental to, appeal hearings before them,
 - the recovery of costs so awarded, and
 - appeals against such awards.
- (2) Any provision made by virtue of subsection (1)(a) above shall provide that the Special Commissioners shall not award costs against a party to an appeal unless they consider that he has acted wholly unreasonably in connection with the hearing in question.]

Textual Amendments

- F62** Ss. 56B-56D inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.4](#)

Modifications etc. (not altering text)

- C38** Ss. 56B-56D applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 11\(1\)](#)
- C40** Ss. 56B-56D applied (16.7.1992) by [Inheritance Tax Act 1984 \(c. 51\), s. 225A\(2\)](#) (which was inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para. 8](#)).
- C41** S. 56C extended (E.W.S.) (25.2.1999 for specified purposes) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), ss. 13\(3\), 28\(2\); S.I. 1999/527, art. 2\(b\), Sch. 2 \(with arts. 3-6\)](#)

[^{F62}56D Power of Special Commissioners to publish reports of decisions.

- (1) Regulations made under section 56B above may include provision for the Special Commissioners to publish reports of such of their decisions as they consider appropriate.
- (2) Any provision made by virtue of subsection (1) above shall provide that any report published, other than a report of an appeal that was heard in public, shall be in a form that so far as possible prevents the identification of any person whose affairs are dealt with in the report.
- (3) No obligation of secrecy to which the Special Commissioners are subject (by virtue of this Act or otherwise) shall prevent their publishing reports of their decisions in accordance with any provision made by virtue of subsection (1) above.]

Textual Amendments

- F62** Ss. 56B-56D inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para.4](#)

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Modifications etc. (not altering text)

- C38** Ss. 56B-56D applied (31.7.1997) by **Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 11(1)**
- C42** Ss. 56B-56D applied (16.7.1992) by **Inheritance Tax Act 1984 (c. 51), s. 225A(2)** (which was inserted (16.7.1992) by **Finance (No. 2) Act 1992 (c. 48), s. 76, Sch. 16 para. 8**).

Chargeable gains

57 Regulations about appeals.

- (1) The Board may make regulations—
- (a) as respects the conduct of appeals against assessments and decisions on claims under the [^{F65}1992 Act],
 - (b) entitling persons, in addition to those who would be so entitled apart from the regulations, to appear on such appeals,
 - (c) regulating the time within which such appeals or claims may be brought or made,
 - (d) where the market value of an asset on a particular date, or an apportionment or any other matter, may affect the liability to capital gains tax of two or more persons, enabling any such person to have the matter determined by the tribunal having jurisdiction to determine that matter if arising on an appeal against an assessment, and prescribing a procedure by which the matter is not determined differently on different occasions,
 - (e) authorising an inspector or other officer of the Board, notwithstanding the obligation as to secrecy imposed by virtue of this or any other Act, to disclose to a person entitled to appear on such an appeal the market value of an asset as determined by an assessment or decision on a claim, or to disclose to a person whose liability to tax may be affected by the determination of the market value of an asset on a particular date, or an apportionment or any other matter, any decision on the matter made by an inspector or other officer of the Board.

^{F66}(2)

- (3) Regulations under this section may contain such supplemental and incidental provisions as appear to the Board to be expedient including in particular—
- (a) provisions as to the choice of the Commissioners, whether a body of General Commissioners or the Special Commissioners, to hear the appeal where, in addition to the appellant against an assessment, or the claimant in the case of an appeal against the decision on a claim, and in addition to the inspector or other officer of the Board, some other person is entitled to be a party to the appeal, and
 - (b) provisions corresponding to [^{F67}section 151 of the Capital Allowances Act] (procedure on apportionments where more than one body of General Commissioners has jurisdiction), and
 - (c) provisions authorising the giving of conditional decisions where, under [^{F68}section 46B, 46C or 46D] of this Act, ^{F69} . . . questions on an appeal against an assessment or a decision on a claim may go partly to one tribunal and partly to another.
- (4) Regulations under this section—
- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons, and

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(b) shall have effect notwithstanding anything in this Act.

Textual Amendments

- F65** Words in s. 57(1)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 2(2)** (with ss. 60, 101(1), 171, 201(3)).
- F66** *Repealed, as regards disposals after 22 July 1970, by Finance Act 1971 ss.55 and 69(7) and Sch.14, Part III, subject to Finance Act 1971, s.55 and Sch.9.*
- F67** [Capital Allowances Act 1990 \(c. 1\)](#) s. 164 and Sch. 1 para. 1(1). *Previously* “section 81 of the Capital Allowances Act 1968”.
- F68** Words in s. 57(3)(c) substituted (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 22 para. 8**
- F69** Words omitted repealed (for 1979-80 et seq.) by [Capital Gains Tax Act 1979 \(c. 14\)](#), s. 158, **Sch. 8**

Modifications etc. (not altering text)

- C43** S. 57(1)(d) modified by [Finance Act 1974 \(c. 30\)](#), s. 47, **Sch.10 para. 5(5)**

^{F70} 57A

Textual Amendments

- F70** S. 57A added by [Development Land Tax Act 1976 \(c. 24\)](#), **Sch. 8 para. 16**. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6), Sch. 27 Pt. X.

^{F71} 57B

Textual Amendments

- F71** S. 57B repealed and superseded (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), ss. 76, 82, Sch. 16 paras. 4, 5, **Sch. 18 Pt.IX**

Northern Ireland

58 Proceedings in tax cases in Northern Ireland.

^{F72}(1)

[^{F73}(2) A case which is stated by the General Commissioners under regulation 22 of the General Commissioners Regulations in proceedings in Northern Ireland shall be a case for the opinion of the Court of Appeal in Northern Ireland, and the Taxes Acts shall have effect as if section 56 of this Act applied in relation to such proceedings—

- (a) with the substitution for references to the High Court of references to the Court of Appeal in Northern Ireland, and
- (b) with the omission of subsection (8) of that section,

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and the procedure relating to the hearing and determination of the case by the Court of Appeal in Northern Ireland shall be that for the time being in force in Northern Ireland as respects cases stated by a county court in the exercise of its general jurisdiction.]

^{F74}(2A)

[^{F75}(2B) The Taxes Acts shall have effect as if section 56A of this Act applied in relation to any appeal to the Special Commissioners constituting proceedings in Northern Ireland—

- (a) with the substitution for references to the High Court of references to the Court of Appeal in Northern Ireland, and
- (b) with the omission of subsections (2) and (5) to (7).

(2C) An appeal shall lie to the House of Lords in accordance with section 42 of the Judicature (Northern Ireland) Act 1978 from a decision of the Court of Appeal in Northern Ireland on a case stated under regulation 22 of the General Commissioners Regulations or on an appeal under section 56A of this Act.]

[^{F76}(3) For the purposes of this section—

- (a) “proceedings in Northern Ireland” means proceedings as respects which the place given by the rules in Schedule 3 to this Act is in Northern Ireland;
- (b) proceedings under section 102, 113(5), 260(3), 281(4) 343(10) or 783(9) of the principal Act (or the corresponding enactments repealed by that Act), section 11 of or paragraph 22 of Schedule 7 to the Income and Corporation Taxes Act 1970 or [^{F77}section 151 of the Capital Allowances Act 1990] (proceedings to which more than one taxpayer is a party) shall be proceedings in Northern Ireland if the place given by the rules in Schedule 3 to this Act in relation to each of the parties concerned in the proceedings is in Northern Ireland.

and sections 21 and 22 of the Interpretation Act (Northern Ireland) 1954 shall apply as if references in those provisions to any enactment included a reference to this section.]

^{F78}(4)

Textual Amendments

- F72** Repealed by [Finance Act 1988 \(c. 39\)](#), ss. 134(2), 148, Sch. 14 Part IX from 3 April 1989; S.I. 1989/473.
- F73** S. 58(2) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 12(a)**
- F74** S. 58(2A) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 12(b)**
- F75** S. 58(2B)(2C) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 12(b)**
- F76** [Finance Act 1988 \(c. 39\)](#), s. 135 from 3 April 1989; S.I. 1989/473 (and see [Finance Act 1988 \(c. 39\)](#), s. 134).
- F77** [Capital Allowances Act 1990 \(c. 1\)](#) s. 164, Sch. 1 para. 1(1).
- F78** S. 85(4) repealed by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Part IX** from 3 April 1989; S.I. 1989/473

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Modifications etc. (not altering text)

- C44** See Oil Taxation Act 1975 s.1 and Sch.2 para.1(1)—the Oil Taxation Acts—for modification regarding petroleum revenue tax and supplementary petroleum duty.
- C45** S. 58(2B)(2C) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(6)(7)**
- C46** See Income Tax (Employments) Regs. 1973 (S.I. 1973 No.334) reg. 10(3)(4)—appeal against coding and reg. 48(3)—appeal against assessment under Sch. E.

F79 59 Election for county court in Northern Ireland.

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Textual Amendments

- F79** S. 59 repealed by Finance Act 1988 (c. 39), ss. 134(2), 148, **Sch. 14 Part IX** from 3 April 1989; S.I. 1989/473

Status:

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