

Status: Point in time view as at 01/03/2012.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Paragraph 29 is up to date with all changes known to be in force on or before 14 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)

SCHEDULES

SCHEDULE 4

APPROVED CSOP SCHEMES

PART 7

APPROVAL OF SCHEMES

Appeal against refusal of approval

- 29 (1) If [^{F1}an officer of Revenue and Customs][^{F2}refuses] to approve the scheme, the scheme organiser may appeal ^{F3}....
- (2) The notice of appeal must be given to [^{F1}an officer of Revenue and Customs] within 30 days after the date on which notice of [^{F4}the officer's] decision was given to the scheme organiser.
- (3) [^{F5}If the appeal is notified to and allowed by the tribunal, the tribunal may direct][^{F1}an officer of Revenue and Customs] to approve the scheme with effect from a date specified by the [^{F6}tribunal].
- (4) The date so specified must not be earlier than that of the application for approval.

Textual Amendments

- F1** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Word in Sch. 4 para. 29(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 123\(b\)](#); S.I. 2005/1126, art. 2(2)(h)
- F3** Words in Sch. 4 para. 29(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 349\(2\)](#)
- F4** Words in Sch. 4 para. 29(2) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 103\(2\)\(g\)](#); S.I. 2005/1126, art. 2(2)(h)
- F5** Words in Sch. 4 para. 29(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 349\(3\)\(a\)](#)
- F6** Word in Sch. 4 para. 29(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 349\(3\)\(b\)](#)

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