



# Finance Act 2014

## 2014 CHAPTER 26

### PART 5

#### PROMOTERS OF TAX AVOIDANCE SCHEMES

##### *Obtaining information and documents: appeals*

#### **266 Appeals against notices imposing information etc requirements**

- (1) This section applies where a person is given a notice under section 255, 257, 258, 259, 260, 261 or 262.
- (2) The person to whom the notice is given may appeal against the notice or any requirement under the notice.
- (3) Subsection (2) does not apply—
  - (a) to a requirement to provide any information or produce any document that forms part of the person's statutory records, or
  - (b) if the tribunal has approved the giving of the notice under section 256.
- (4) For the purposes of this section, information or a document forms part of a person's statutory records if it is information or a document which the person is required to keep and preserve under or by virtue of—
  - (a) the Taxes Acts, or
  - (b) any other enactment relating to a tax.
- (5) Information and documents cease to form part of a person's statutory records when the period for which they are required to be preserved by the enactments mentioned in subsection (4) has expired.
- (6) Notice of appeal must be given—
  - (a) in writing to the officer who gave the notice, and
  - (b) within the period of 30 days beginning with the day on which the notice was given.

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*Status: This is the original version (as it was originally enacted).*

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- (7) The notice of appeal must state the grounds of the appeal.
- (8) On an appeal that is notified to the tribunal, the tribunal may—
  - (a) confirm the notice or a requirement under the notice,
  - (b) vary the notice or such a requirement, or
  - (c) set aside the notice or such a requirement.
- (9) Where the tribunal confirms or varies the notice or a requirement, the person to whom the notice was given must comply with the notice or requirement—
  - (a) within such period as is specified by the tribunal, or
  - (b) if the tribunal does not specify a period, within such period as is reasonably specified in writing by an officer of Revenue and Customs following the tribunal's decision.
- (10) A decision of the tribunal on an appeal under this section is final (despite the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007).
- (11) Subject to this section, the provisions of Part 5 of TMA 1970 relating to appeals have effect in relation to an appeal under this section.