



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART V

#### APPEALS AND OTHER PROCEEDINGS

##### *[<sup>F1</sup> Appeals]*

#### **[<sup>F1</sup>49I Interpretation of sections 49A to 49H**

- (1) In sections 49A to 49H—
  - (a) “matter in question” means the matter to which an appeal relates;
  - (b) a reference to a notification is a reference to a notification in writing.
- (2) In sections 49A to 49H, a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
  - (a) notification of HMRC’s view under section 49B(2);
  - (b) notification by HMRC of an offer of review (and of their view of the matter) under section 49C;
  - (c) notification of the conclusions of a review under section 49E(6); and
  - (d) notification of the conclusions of a review under section 49E(9).
- (3) But if a notification falling within any of the paragraphs of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.]

#### **Textual Amendments**

- F1** Ss. 49A-49I inserted (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. 30** (with Sch. 3 para. 5)

#### **Modifications etc. (not altering text)**

- C1** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)

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*Status: Point in time view as at 25/01/2018. This version of this provision has been superseded.*

*Changes to legislation: Taxes Management Act 1970, Section 49I is up to date with all changes known to be in force on or before 02 August 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)*

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- C2** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 2 para. 62**)
- C3** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C4** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C5** S. 49I applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

**Status:**

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