
Status: Point in time view as at 28/07/2000.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 122. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

PART XI

REVIEW AND APPEAL

Appeals against reviewed decisions

- 122 (1) Subject to the following provisions of this paragraph, an appeal shall lie to an appeal tribunal with respect to any of the following decisions—
- (a) any decision by the Commissioners on a review under paragraph 121 (including a deemed confirmation under paragraph 121(8));
 - (b) any decision by the Commissioners on any such review of a decision referred to in paragraph 121(1) as the Commissioners have agreed to undertake in consequence of a request made after the end of the period mentioned in paragraph 121(3).
- (2) Where an appeal under this paragraph relates to a decision (whether or not contained in an assessment) that an amount of levy is due from any person, that appeal shall not be entertained unless—
- (a) the amount which the Commissioners have determined to be due has been paid or deposited with them; or
 - (b) on being satisfied that the appellant would otherwise suffer hardship—
 - (i) the Commissioners agree, or
 - (ii) the appeal tribunal decide,that it should be entertained notwithstanding that that amount has not been so paid or deposited.
- (3) On an appeal under this paragraph relating to a penalty under paragraph 98 (evasion), the burden of proof as to the matters specified in paragraphs (a) and (b) of subparagraph (1) of that paragraph shall lie upon the Commissioners.

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