
Status: Point in time view as at 06/04/2003.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Completion of enquiry: application for closure notice to be given is up to date with all changes known to be in force on or before 05 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 5

ENTERPRISE MANAGEMENT INCENTIVES

PART 7

NOTIFICATION OF OPTION TO INLAND REVENUE

Completion of enquiry: application for closure notice to be given

- 48 (1) An application may be made under this paragraph for a direction requiring the Inland Revenue to give a closure notice within a specified period.
- (2) The application may be made—
- (a) by the employer company, or
 - (b) in a case within paragraph 46(3), by the individual concerned.
- (3) The application must be made—
- (a) to the General Commissioners, or
 - (b) if the applicant so elects (in accordance with section 46(1) of TMA 1970), to the Special Commissioners.
- (4) The Commissioners hearing the application must hear and determine it in the same way as an appeal.
- (5) Those Commissioners must give a direction unless they are satisfied that the Inland Revenue have reasonable grounds for not giving a closure notice within a specified period.

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