



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 7

[^{F1}EMPLOYMENT INCOME: INCOME AND EXEMPTIONS RELATING TO SECURITIES]

[^{F1}CHAPTER 1

INTRODUCTION

Information

[^{F1}][^{F2}421AF] Appeals

- (1) A person may appeal against a decision of HMRC that the person is liable for a penalty under section 421JC or 421JD.
- (2) A person may appeal against a decision of HMRC as to the amount of a penalty payable by the person under section 421JC or 421JD.
- (3) Notice of appeal must be given to HMRC no later than 30 days after the date on which the notice under section 421JE(2) is given to the person.
- (4) On an appeal under subsection (1) which is notified to the tribunal, the tribunal may affirm or cancel the decision.
- (5) On an appeal under subsection (2) which is notified to the tribunal, the tribunal may—
 - (a) affirm the amount of the penalty decided, or
 - (b) substitute another amount for that amount.
- (6) Subject to this section and section 421JE, the provisions of Part 5 of TMA 1970 relating to appeals have effect in relation to an appeal under this section as they have

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 421JF is up to date with all changes known to be in force on or before 23 June 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) View outstanding changes*

effect in relation to an appeal against an assessment to income tax or, if the person is a company within the charge to corporation tax, corporation tax.]]

Textual Amendments

- F1** Pt. 7 Ch. 1 substituted (with effect in accordance with Sch. 22 para. 2(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **Sch. 22 para. 2(1)**
- F2** Ss. 421JA-421JF inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 228, 232**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)