



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 5

MISCELLANEOUS INCOME

[^{F1}CHAPTER 2A

OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

Recovery of tax from person in same control group

[^{F1}608Q Payment notice: appeals

- (1) This section applies where a notice under section 608O is given to a person.
- (2) The person may appeal against the notice, within the period of 30 days beginning with the date on which it is given, on the ground that the person is not a relevant person (as defined by section 608O).
- (3) Where an appeal is made, anything required by the notice to be paid is due and payable as if there had been no appeal.
- (4) Section 56 of TMA 1970 (payment of tax where further appeal) applies in relation to any further appeal against the notice, but the relevant court or tribunal may, on the application of Her Majesty's Revenue and Customs, direct that section 56(2) does not apply to anything required by the notice to be paid.
- (5) A direction may be given if the relevant court or tribunal considers it necessary for the protection of the revenue.
- (6) In this section "relevant court or tribunal" has the same meaning as in section 56 of TMA 1970.]

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 608Q. (See end of Document for details)*

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Textual Amendments

- F1** Pt. 5 Ch. 2A inserted (with effect in accordance with Sch. 3 para. 7 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 3 para. 4](#) (with Sch. 3 para. 8)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 608Q.