

Status: Point in time view as at 13/08/2009.

Changes to legislation: Finance Act 2008, Cross Heading: Right to appeal against taxpayer notice is up to date with all changes known to be in force on or before 24 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 36

INFORMATION AND INSPECTION POWERS

Modifications etc. (not altering text)

- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **28(2)(3)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **55(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **56**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **61** (with reg. 1(4)(6))

PART 5

APPEALS AGAINST INFORMATION NOTICES

Right to appeal against taxpayer notice

- 29 (1) Where a taxpayer is given a taxpayer notice, the taxpayer may appeal ^{F1}... against the notice or any requirement in the notice.
- (2) Sub-paragraph (1) does not apply to a requirement in a taxpayer notice to provide any information, or produce any document, that forms part of the taxpayer's statutory records.
- (3) Sub-paragraph (1) does not apply if the [^{F2}tribunal] approved the giving of the notice in accordance with paragraph 3.

Textual Amendments

- F1 Words in Sch. 36 para. 29(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009](#) (S.I. 2009/56), art. 1(2), **Sch. 1 para. 471(7)(a)**
- F2 Word in Sch. 36 para. 29(3) substituted (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. 471(7)(b)**

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Modifications etc. (not altering text)

- C1** Sch. 36 para. 29 applied (13.8.2009) by 2007 c. 11, Sch. 11 para. 2(7) (as substituted by [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), [Sch. para. 53](#))

Commencement Information

- I1** Sch. 36 para. 29 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

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