



Corporation Tax Act 2009

2009 CHAPTER 4

PART 4

PROPERTY INCOME

CHAPTER 4

PROFITS OF PROPERTY BUSINESSES: LEASE PREMIUMS ETC

Determinations affecting liability of more than one person

240 Appeals against proposed determinations

- (1) Subsection (2) applies if it appears to an officer of Revenue and Customs that—
 - (a) a determination is needed of an amount that is to be brought into account as a receipt under this Chapter in calculating the liability to tax of a person (“the first taxpayer”), and
 - (b) the determination may affect the liability to corporation tax, income tax or capital gains tax of other persons.
- (2) The officer may give notice (a “provisional notice of determination”) to the first taxpayer and the other persons of—
 - (a) the determination the officer proposes to make, and
 - (b) their rights under this section and section 242.
- (3) A person to whom a provisional notice of determination is given may object to the proposed determination by giving notice (“a notice of objection”) to the officer.
- (4) The notice of objection must be given within 30 days of the date on which the provisional notice of determination was given.
- (5) If an officer gives provisional notices of determination and no person gives a notice of objection—

Status: This is the original version (as it was originally enacted).

- (a) a determination must be made by the officer as proposed in the provisional notices, and
- (b) the determination is not to be called in question in any proceedings.