



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### [<sup>F1</sup>PART 8C

#### RESTITUTION INTEREST

### CHAPTER 4

#### PAYMENT AND COLLECTION OF TAX ON RESTITUTION INTEREST]

#### **357YS Appeal against deduction**

- (1) An appeal may be brought against the deduction by the Commissioners for Her Majesty's Revenue and Customs from a payment of a sum representing corporation tax in compliance, or purported compliance, with section 357YO(2).
- (2) Notice of appeal must be given [<sup>F1</sup>to Her Majesty's Revenue and Customs] —
  - (a) in writing,
  - (b) within 30 days after the giving of the notice under section 357YO(2).

#### **Textual Amendments**

- F1** Words in s. 357YS(2) inserted (with effect in accordance with reg. 3 of the amending S.I.) by [The Corporation Tax Act 2010 \(Part 8C\) \(Amendment\) Regulations 2017 \(S.I. 2017/364\)](#), regs. 1, **18**

**Changes to legislation:**

Corporation Tax Act 2010, Section 357YS is up to date with all changes known to be in force on or before 27 August 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.

[View outstanding changes](#)

**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. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))