
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 52. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 7A

INTEREST RESTRICTION RETURNS

Textual Amendments

- F1** Sch. 7A inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 2](#) (with [Sch. 5 para. 28](#))

PART 4

ENQUIRY INTO INTEREST RESTRICTION RETURN

Appeal against closure notice or notice under paragraph 51

- 52 (1) If a closure notice —
- (a) is given to a company under paragraph 47, and
 - (b) contains a statement under paragraph 49(2)(b),
- the company may appeal against the statement.
- (2) If a notice is given to a company under paragraph 51, the company may appeal against the notice.
- (3) Notice of appeal under this paragraph must be given—
- (a) within 30 days after the notice was given to the company,
 - (b) to the officer of Revenue and Customs by whom the notice in question was given.]

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 52.