

SCHEDULES

SCHEDULE 33

ANNUAL TAX ON ENVELOPED DWELLINGS: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 7

REVIEWS AND APPEALS

Payment of tax where there is a further appeal

- 53 (1) Where a party to an appeal to the tribunal under paragraph 35 makes a further appeal, tax is to be payable or repayable in accordance with the determination of the tribunal or court (as the case may be), even though the further appeal is pending.
- (2) But if the amount charged by the assessment is altered by the order or judgment of the Upper Tribunal or court, then—
- (a) if too much tax has been paid, the amount overpaid must be refunded, with any interest allowed by the order or judgment, and
 - (b) if too little tax has been charged, the amount undercharged is due and payable at the end of the 30 days beginning with the date on which HMRC issue to the other party a notice of the total amount payable in accordance with the order or judgment.
- [^{F1}(3) Sub-paragraph (4) applies where—
- (a) an accelerated payment notice has been given to a party to the appeal under Chapter 3 of Part 4 of FA 2014 (and not withdrawn), and
 - (b) the assessment to which the appeal relates has effect, or partly has effect, to counteract the whole or part of the asserted advantage (within the meaning of section 219(3) of that Act) by reason of which the notice was given.
- (4) If, on the application of HMRC, the relevant court or tribunal considers it necessary for the protection of the revenue, it may direct that sub-paragraph (1) does not apply so far as the tax relates to the counteraction of the whole or part of the asserted advantage, and—
- (a) give permission to withhold all or part of any repayment, or
 - (b) require the provision of adequate security before repayment is made.
- (5) “Relevant court or tribunal” means the tribunal or court from which permission or leave to appeal is sought.]

Textual Amendments

F1 Sch. 33 para. 53(3)-(5) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 225\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:
Payment of tax where there is a further appeal.