
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: “Relevant sum”. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

PART 1

SCHEME FOR ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

“Relevant sum”

- 2 (1) In this Part of this Schedule “relevant sum”, in relation to a person, means a sum that is due and payable by the person to the Commissioners—
- (a) under or by virtue of an enactment, or
 - (b) under a contract settlement,
- and in relation to which Conditions A to C are met.
- (2) Condition A is that the sum is at least £1,000.
- (3) Condition B is that the sum is—
- (a) an established debt (see sub-paragraph (5)),
 - (b) due under section 223 of, or paragraph 6 of Schedule 32 to, FA 2014 (accelerated payment notice or partner payment notice), or
 - (c) the disputed tax specified in a notice under section 221(2)(b) of FA 2014 (accelerated payment of tax: notice given pending appeal).
- (4) Condition C is that HMRC is satisfied that the person is aware that the sum is due and payable by the person to the Commissioners.
- (5) A sum that is due and payable to the Commissioners is an “established debt” if there is no possibility that the sum, or any part of it, will cease to be due and payable to the Commissioners on appeal.
- (6) For the purposes of sub-paragraph (5) it does not matter whether the reason that there is no such possibility is—
- (a) that there is no right of appeal in relation to the sum,
 - (b) that a period for bringing an appeal has expired without an appeal having been brought, or
 - (c) that an appeal which was brought has been finally determined or withdrawn; and any power to grant permission to appeal out of time is to be disregarded.

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