



Finance Act 2016

2016 CHAPTER 24

PART 6

APPRENTICESHIP LEVY

Appeals

114 Appeals

- (1) An appeal may be brought against an assessment of apprenticeship levy or other amounts under regulations under section 105.
- (2) Notice of appeal must be given—
 - (a) in writing,
 - (b) within the period of 30 days beginning with the date on which notice of the assessment was given,
 - (c) to the officer of Revenue and Customs by whom notice of the assessment was given.
- (3) Part 5 of TMA 1970 (appeals and other proceedings) applies in relation to an appeal under this section as it applies in relation to an appeal against an assessment to income tax.