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*Status: Point in time view as at 12/02/2019.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 94. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 15

#### OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

#### PART 14

#### SUPPLEMENTARY

#### *Appeals*

- 94 (1) A person may appeal against—
- (a) a decision that a penalty under paragraph 68 is payable by that person;
  - (b) a decision to withdraw a TTH election under paragraph 72;
  - (c) a decision to amend a TTH election under paragraph 74 (amounts discovered to be incorrect).
- (2) Notice of an appeal must be given—
- (a) in writing,
  - (b) before the end of the period of 30 days beginning with the date on which notice of the decision is given, and
  - (c) to an officer of Revenue and Customs.
- (3) Notice of an appeal must state the grounds of appeal.
- (4) On an appeal that is notified to the tribunal, the tribunal may—
- (a) confirm or cancel the decision, or
  - (b) in the case of an appeal within sub-paragraph (1)(c), substitute for the decision another decision that an officer of Revenue and Customs had power to make.
- (5) If a decision under paragraph 72 (withdrawal) is cancelled, the TTH election is to be treated as having had continuing effect (subject to any further appeal).
- (6) Subject to this paragraph and (in the case of an appeal within sub-paragraph (1)(a)) paragraph 70, the provisions of Part 5 of TMA 1970 relating to appeals have effect in relation to appeals under this paragraph as they have effect in relation to appeals against an assessment to corporation tax.

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