

Status: Point in time view as at 01/01/2023.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Appeals. (See end of Document for details)

SCHEDULES

SCHEDULE 24

PENALTIES FOR FAILURE TO MAKE RETURNS ETC

PART 3

SUPPLEMENTARY PROVISION

Appeals

- 22 A person may appeal against a decision of HMRC under this Schedule—
- (a) that the person is liable to a penalty point, or
 - (b) that a penalty is payable by the person.

Commencement Information

- I1** Sch. 24 para. 22 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)

- 23 (1) An appeal under paragraph 22 is to be treated in the same way as an appeal against an assessment to the tax concerned (including by the application of any provision about bringing the appeal by notice to HMRC, about HMRC's review of the decision or about determination of the appeal by the First-tier Tribunal or Upper Tribunal).
- (2) Sub-paragraph (1) does not apply—
- (a) so as to require the person to pay a penalty before an appeal against the assessment of the penalty is determined, or
 - (b) in respect of any other matter expressly provided for by this Schedule.

Commencement Information

- I2** Sch. 24 para. 23 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)

- 24 (1) On an appeal under paragraph 22 that is notified to the tribunal, the tribunal may—
- (a) where the appeal is under paragraph 22(a), affirm or cancel HMRC's decision that the person is liable to the penalty point;
 - (b) where the appeal is under paragraph 22(b), affirm or cancel HMRC's decision that the penalty is payable by the person.
- (2) Where the appeal is under paragraph 22(b), the tribunal may also affirm or cancel HMRC's decision that the person was liable to any of the penalty points by virtue of which the person was liable to the penalty.
- (3) Sub-paragraph (2)—

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- (a) applies in relation to a penalty point even if the time limit for appealing against it expired before the appeal under paragraph 22(b) was brought;
 - (b) does not apply in relation to a penalty point if HMRC's decision that the person was liable to the penalty point was affirmed on an earlier appeal.
- (4) Sub-paragraph (5) applies if—
- (a) on an appeal under paragraph 22(b), the tribunal—
 - (i) cancels a decision that a penalty is payable by a person, and
 - (ii) cancels a decision that the person was liable to a penalty point, for a group of returns, by virtue of which the person was liable to the penalty,
 - (b) after the penalty point mentioned in paragraph (a)(ii) was given by HMRC and before the decision mentioned in that paragraph was cancelled, the person failed to make a return in the same group on or before the due date, and
 - (c) at the time the failure occurred, the person already had the maximum number of penalty points for that group of returns (see paragraph 5(8)).
- (5) HMRC may award a penalty point in respect of the failure before the end of the period of 12 months beginning with the day after the tribunal's decision on the appeal (and paragraph 6(3) does not apply).
- (6) In this paragraph “tribunal” means the First-tier Tribunal or Upper Tribunal (as appropriate by virtue of paragraph 23(1)).

Modifications etc. (not altering text)

- C1** Sch. 24 para. 24(4)(5) applied (with modifications) (1.1.2023 for specified purposes) by 1994 c. 23, s. 83FB (as inserted by Finance Act 2021 (c. 26), s. 118(2), Sch. 27 para. 26; S.I. 2022/1278, reg. 2(3)(4)(a))

Commencement Information

- I3** Sch. 24 para. 24 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)

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