
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 24. (See end of Document for details)

SCHEDULES

SCHEDULE 17

LARGE BUSINESSES: NOTIFICATION OF UNCERTAIN TAX TREATMENT

PART 3

PENALTIES

Appeal

- 24 (1) A person may appeal against—
- (a) a decision of HMRC that a penalty under paragraph 20 is payable by the person, or
 - (b) a decision of HMRC as to the amount of a penalty under paragraph 20.
- (2) Notice of an appeal must be given—
- (a) in writing, and
 - (b) before the end of the period of 30 days beginning with the date on which the notification by HMRC under paragraph 23(1)(b) was issued.
- (3) Notice of an appeal must state the grounds of appeal.
- (4) On an appeal under sub-paragraph (1)(a) that is notified to the tribunal, the tribunal may confirm or cancel the decision.
- (5) On an appeal under sub-paragraph (1)(b) that is notified to the tribunal, the tribunal may—
- (a) affirm HMRC's decision, or
 - (b) substitute for that decision another decision that HMRC had power to make.
- (6) Subject to this paragraph, and paragraph 25, the provisions of Part 5 of TMA 1970 relating to appeals have effect in relation to appeals under this Schedule as they have effect in relation to an appeal against an assessment to income tax.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 24.