

## SCHEDULES

### SCHEDULE 14

#### ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

#### PART 12

#### APPEALS AND CLAIMS

##### *Reviews by HMRC*

- 57 (1) A review is to be conducted by HMRC if—
- (a) the appellant notifies HMRC that it requires HMRC to review the matter, or
  - (b) HMRC offers to review the matter and the appellant accepts the offer within the period of 30 days beginning with the date of the offer (the “acceptance period”).
- (2) The appellant may not notify HMRC that the appellant requires HMRC to review the matter if—
- (a) the appellant has already done so in relation to the same matter,
  - (b) HMRC has offered to review the matter, or
  - (c) the appellant has notified the appeal to the tribunal.
- (3) HMRC may not offer to review the matter if—
- (a) HMRC has already done so in relation to the same matter,
  - (b) the appellant has notified HMRC that the appellant requires HMRC to review the matter, or
  - (c) the appellant has notified the appeal to the tribunal.
- (4) An offer by HMRC to review the matter must—
- (a) be made in writing, and
  - (b) contain a statement of HMRC’s view of the matter.
- (5) If the appellant does not accept the offer within the acceptance period—
- (a) HMRC’s view of the matter is to be treated as if it were contained in a settlement agreement under paragraph 61, but
  - (b) the right to withdraw from such an agreement does not apply in relation to that notional agreement.
- (6) **Sub-paragraph (5)** does not apply to the matter if, or to the extent that, the appellant notifies the appeal to the tribunal.
- (7) The appellant may notify the appeal to the tribunal—
- (a) within the acceptance period;
  - (b) after the end of that period only if the tribunal gives permission.