

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2000

290.—(1) Paragraph 122 is amended as follows.

(2) For the heading substitute “Appeals: further provisions”.

(3) Omit sub-paragraph (1).

(4) For sub-paragraph (2) substitute—

“(2) Subject to sub-paragraphs (2A) and (2B), where an appeal relates to a decision (whether or not contained in an assessment) that an amount of levy is due from any person, it shall not be entertained unless the amount which HMRC have determined to be due has been paid or deposited with them.”.

(5) After sub-paragraph (2) insert—

“(2A) In a case where the amount determined to be payable as levy has not been paid or deposited an appeal shall be entertained if—

(a) HMRC are satisfied (on the application of the appellant), or

(b) the appeal tribunal decides (HMRC not being so satisfied and on the application of the appellant),

that the requirement to pay or deposit the amount determined would cause the appellant to suffer hardship.

(2B) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the appeal tribunal as to the issue of hardship is final.”.