
STATUTORY INSTRUMENTS

2013 No. 1962

The International Tax Compliance (United States of America) Regulations 2013

Penalties for breach of obligations

Procedure on appeal against penalty

- 18.**—(1) Notice of an appeal under regulation 17 must be given—
- (a) in writing,
 - (b) before the end of the period of 30 days beginning with the date on which notification under regulation 16 was given, and
 - (c) to HMRC.
- (2) It must state the grounds of appeal.
- (3) On an appeal under regulation 17(a) that is notified to the tribunal, the tribunal may confirm or cancel the decision.
- (4) On an appeal under regulation 17(b) that is notified to the tribunal, the tribunal may—
- (a) confirm the decision, or
 - (b) substitute for the decision another decision that the officer of Revenue and Customs had power to make.
- (5) Subject to this regulation and regulation 19, the provisions of Part 5 of TMA 1970⁽¹⁾ relating to appeals have effect in relation to appeals under regulation 17 as they have effect in relation to an appeal against an assessment to income tax.

⁽¹⁾ 1970 c. 9. The Taxes Management Act 1970 was relevantly amended by sections 45(1) and 67(2) of the Finance (No. 2) Act 1975 (c. 45); section 68 of the Finance Act 1982 (c. 39); section 156(2) and (4) of the Finance Act 1989 (c. 26); section 199 of and paragraphs 18(1) and (2) of Schedule 19 to the Finance Act 1994 (c. 9); paragraph 28 of Schedule 19 to the Finance Act 1998 (c. 36); section 88 of and paragraph 31 of Schedule 29 to the Finance Act 2001 (c. 9); paragraph 21 of Schedule 1 to the Constitutional Reform Act 2005 (c. 4); paragraph 257(a) and (b) of Schedule 1 to and Part 1 of Schedule 3 to the Income Tax Act 2007 (c. 3); section 119(12)(a) of the Finance Act 2008 (c. 9); paragraph 31 of Schedule 7 to the Taxation (International and Other Provisions) Act 2010 (c. 8); S.I. 1994/1813 and 2009/56.