

Appeals. FA88 s17; FA91 s51 957.—(1) No appeal may be made against—

(a) a notice of preliminary tax under section 953,

(b) the amount of any income, profits or gains or, as respects capital gains tax, chargeable gains, or the amount of any allowance, deduction or relief specified in an assessment or an amended assessment made on a chargeable person for a chargeable period, where the inspector has determined that amount by accepting without the alteration of and without departing from the statement or statements or the particular or particulars with regard to income, profits or gains or, as respects capital gains tax, chargeable gains, or allowances, deductions or reliefs specified in the return delivered by the chargeable person for the chargeable period, or

(c) the amount of any income, profits or gains or, as respects capital gains tax, chargeable gains, or the amount of any allowance, deduction or relief specified in an assessment or an amended assessment made on a chargeable person for a chargeable period, where that amount had been agreed between the inspector and the chargeable person, or any person authorised by the chargeable person in that behalf, before the making of the assessment or the amendment of the assessment, as the case may be.

(2) (a) Where—

(i) a chargeable person makes default in the delivery of a return, or

(ii) the inspector is not satisfied with the return which has been delivered by a chargeable person, or has received any information as to its insufficiency,

and the inspector makes an assessment in accordance with section 919 (4) or 922, no appeal shall lie against that assessment until such time as—

(I) in a case to which subparagraph (i) applies, the chargeable person delivers the return, and

(II) in a case to which either subparagraph (i) or (ii) applies, the chargeable person pays or has paid an amount of tax on foot of the assessment which is not less than the tax which would be payable on foot of the assessment if the assessment were made in all respects by reference to the statements and particulars contained in the return delivered by the chargeable person,

and the time for bringing an appeal against the assessment shall be treated as commencing at the earliest date on which both the return has been delivered and that amount of tax has been paid, and references in this subsection to an assessment shall be construed as including references to any amendment of the assessment which is made before that earliest date.

(b) References in this subsection to an amount of tax shall be construed as including any amount of interest which would be due and payable under section 1080 on that tax at the date of payment of the tax, together with any costs incurred or other amounts which may be charged or levied in pursuing the collection

of the tax contained in the assessment or the assessment as amended, as the case may be.

(3) Subject to subsections (1) and (2), where an assessment is amended under section 955 (not being an amendment made by reason of the determination of an appeal), the chargeable person may appeal against the assessment as so amended in all respects as if it were an assessment made on the date of the amendment and the notice of the assessment as so amended were a notice of the assessment, except that the chargeable person shall have no further right of appeal, in relation to matters other than additions to, deletions from, or alterations in the assessment, made by reason of the amendment, than the chargeable person would have had if the assessment had not been amended.

(4) Where an appeal is brought against an assessment or an amended assessment made on a chargeable person for any chargeable period, the chargeable person shall specify in the notice of appeal—

(a) each amount or matter in the assessment or amended assessment with which the chargeable person is aggrieved, and

(b) the grounds in detail of the chargeable person's appeal as respects each such amount or matter.

(5) Where, as respects an amount or matter to which a notice of appeal relates, the notice does not comply with subsection (4), the notice shall, in so far as it relates to that amount or matter, be invalid and the appeal concerned shall, in so far as it relates to that amount or matter, be deemed not to have been brought.

(6) The chargeable person shall not be entitled to rely on any ground of appeal that is not specified in the notice of appeal unless the Appeal Commissioners, or the judge of the Circuit Court, as the case may be, are or is satisfied that the ground could not reasonably have been stated in the notice.