

CHAPTER 3 Miscellaneous

Appeals against determination under sections 98 to 100. FA75 s21(1) to (7); CTA76 s147(1) and (2) 947.—(1) Where it appears to the inspector that the determination of any amount on which a person may be chargeable to income tax or corporation tax by virtue of section 98, 99 or 100 may affect the liability to income tax or corporation tax of other persons, the inspector shall give notice in writing to those persons as well as to the first-mentioned person of the determination the inspector proposes to make and of the rights conferred on them by this section.

(2) Any person to whom such a notice is given may within 21 days after the date on which it is given object to the proposed determination by notice in writing given to the inspector, and section 933 (7) shall apply, with any necessary modifications, in relation to any such notice as it applies in relation to a notice of appeal under section 933.

(3) (a) Subject to paragraph (b), where notices have been given under subsection (1) and no notice of objection is duly given under subsection (2), the inspector shall make the determination as proposed in his or her notices and the determination shall not be called in question in any proceedings.

(b) This subsection shall not operate to prevent any person to whom notice has not been given under subsection (1) from appealing against any such determination of the inspector which may affect that person's liability to income tax or corporation tax, as the case may be.

(4) Where a notice of objection is duly given, the amount mentioned in subsection (1) shall be determined in the like manner as an appeal and shall be so determined by the Appeal Commissioners.

(5) All persons to whom notices have been given under subsection (1) may take part in any proceedings under subsection (4) and in any appeal arising out of those proceedings and shall be bound by the determination made in the proceedings or on appeal, whether or not they have taken part in the proceedings, and their successors in title shall also be so bound.

(6) A notice under subsection (1) may, notwithstanding any obligation as to secrecy or other restriction on the disclosure of information, include a statement of the grounds on which the inspector proposes to make the determination.

(7) An inspector may by notice in writing require any person to give, within 21 days after the date of the notice or within such longer period as the inspector may allow, such information as appears to the inspector to be required for deciding whether to give a notice under subsection (1) to any person.