

PART 40 Appeals

CHAPTER 1 Appeals against income tax and corporation tax assessments

Prohibition on alteration of assessment except on appeal. ITA67 s415; CTA76 s146(1); FA83 s37 932.—Except where expressly authorised by the Tax Acts, an assessment to income tax or corporation tax shall not be altered before the time for hearing and determining appeals and then only in cases of assessments appealed against and in accordance with such determination, and if any person makes, causes, or allows to be made in any assessment any unauthorised alteration, that person shall incur a penalty of £50.