HMRC - CFM98860 - Procedure: Appeals Against Closure And PARA51 Notices

TIOPA10/SCH7A/PARA52

A reporting company for an interest restriction return under enquiry may appeal against a statement within the closure notice that sets out the steps that the reporting company must take. The closure notice mechanics and possible steps are described at CFM98790 to CFM98840. An appeal may also be made by the reporting company of the new group against a direction under TIOPA10/SCH7A/PARA51, see CFM98830.

The appeal should be made within 30 days to the officer of Revenue and Customs who issued the notice.

For guidance on appeals generally, see ARTG2410 et seq.

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