HMRC - CFM98960 - Powers: Appeals Against Information Notices

TIOPA10/SCH7A/PARA65

TIOPA10/SCH7A/PARA 65deals with appeals against information notices.

A group member can appeal against an information notice under PARA62.

A third party can appeal against an information notice under PARA63, but only where the giving of the notice has

No appeal may be made against a requirement to provide information in respect of a UK group company’s statutory records as defined in FA08/SCH36/PARA62. This parallels the position under PARAS 29 and 30 of that Schedule.

For general guidance on appeals procedures see ARTG2400 et seq.

Previous page

Next page