HMRC - CH84010 - Types Of Appeal

You must check the date from which these rules apply for the tax or duty you are dealing with. See You must check the date from which these rules apply for the tax or duty you are dealing with. See for full details.

A person can appeal against

the imposition of a penalty

the amount of the penalty

a decision not to suspend the penalty

the conditions set in relation to the suspension of a penalty.

The underlying tax regime will dictate the procedure for making appeals.

Appeals will usually be heard by the First-tier Tribunal.

The Appeals, Reviews and Tribunals Guidance (ARTG) contains full guidance on the review and appeals process for the appropriate tax.

FA07/SCH24/PARA15

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