HMRC - CH84020 - Who Is Entitled To 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.

In normal circumstances the penalty is assessed on a person and any appeal rights are restricted to that person.

In the case of a partnership it is the nature of the incorrect document that dictates who may appeal. Where the document is a partnership return made under TMA70/S12AA, the right of appeal is restricted to the nominated partner or his successor. For other documents, any partner may appeal on behalf of the partnership.

Where a penalty is payable by a company for a deliberate inaccuracy which was attributable to an officer of the company, and we pursue the officer for a portion of the penalty, that officer will have the same appeal rights as a person would have in respect of that portion, see [

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Where a penalty is payable by a company for a deliberate inaccuracy which was attributable to an officer of the company, and we pursue the officer for a portion of the penalty, that officer will have the same appeal rights as a person would have in respect of that portion, see](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch84600) for more details.

Appeals may be made by agents on behalf of their clients.

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