HMRC - CH84030 - Appeals Against The Imposition Of A Penalty

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 our decision to impose a penalty.

If the appeal cannot be settled by agreement (with or without a review) the person may notify their appeal to the tribunal, see the Appeals, Reviews and Tribunals Guidance (ARTG).

The tribunal may affirm or cancel our decision.

FA07/SCH24/PARA17

Previous page

Next page