HMRC - CH84040 - Appeals Against The Amount 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 may appeal against the amount of the penalty we impose.

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 our decision or replace it with another decision that we had the power to make.

If the tribunal decides to replace our decision, it may consider whether a special reduction can be given, see CH82490. The tribunal can consider

our decision not to award a special reduction, or

our decision on the amount of a special reduction.

If the tribunal decides that a special reduction is appropriate, it may

apply the same percentage of reduction we applied but to a different starting point, or

apply a different level of special reduction.

The tribunal is only able to apply a different level of special reduction where it has reason to believe that we reached a ‘flawed decision’ see CH84080, when we applied the special reduction provisions.

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