HMRC - CH84760 - Appeal Against 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.

Where a penalty is imposed for an inaccuracy in a partnership return, only the nominated partner has a right of appeal against the penalty.

Where there is an appeal, that appeal will cover the penalty imposed on the nominated partner and any ‘partners penalties’, see CH84730, imposed on the other partners.

For further guidance on appeals against penalties for inaccuracies, see CH84000.

FA07/SCH24/PARA20

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