HMRC - CTM94220 - CTSA: Determination: Appeals Against

TMA70/S100B

A company may appeal against the determination of a penalty. The provisions of the TMA relating to appeals apply to determinations as they do to assessments, except that theCommissioners have specific powers of variation in place of TMA70/S50 (6) to (8).

In relation to penalties such as those under FA98/SCH18/PARA17 and 18 (formerly TMA70/S94)that are required to be of a particular amount the Commissioners may:

set the determination aside if it appears to them that the company has incurred no penalty,

confirm the determination if the amount determined appears to them to be correct,

increase or reduce the amount determined to the correct amount if it appears to them to be incorrect.

Previous page

Next page