HMRC - HMAG31615 - Revocation Of Approval: Right Of Appeal

Businesses in receipt of a revocation decision can ask for it to be reviewed by another HMRC officer who has previously not been involved in the matter, or appeal directly to an independent tribunal. If the business opts for a review it can still appeal to the tribunal after the review has finished. Further information on the appeals and review process can be found in ARTG guidance.