HMRC - OT04690 - Appeals Against Claim Decisions

OTA75\SCH5-8

OTA75\SCH5\PARA5(1) is also applied to OTA75\SCHS5-8 (trade secrecy, non-field and unrelievable field loss claims. It provides that if

the amount, or total of the amounts of expenditure, or expenditure allowed as qualifying for supplement, stated in a notice of decision is less than the amount claimed, or

in the case of a claim under OTA75, the allocation of expenditure between participators shown in the notice of decision differs from the shares shown on the claim,

then the claimant may appeal in writing to the First-tier Tribunal. The time limit for the making of an appeal is three years after the date on which the claim was made.

Once an appeal has been made, any expenditure that is subsequently allowed is treated as allowed on the date the notice of appeal was ‘given’ for the purpose of determining into which assessment relief will flow.

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