HMRC - TOBPMMLS13100 - Reviewing/Appealing Against The Imposition Of A Penalty

In normal circumstances the penalty is assessed on a person or a decision issued to the person and any appeal and review rights are restricted to that person.

Where a penalty is payable by a company for deliberately trading without a licence

which was attributable to an officer of the company, and

we pursue the officer for a portion of the penalty,

A person has appeal and review rights against our decision to impose a penalty.

If a person does not want a review, they may appeal to the tribunal. If they ask for a review but are not satisfied with the conclusion they have a further 30 days within which to appeal to the tribunal.

However, they may not appeal to the tribunal until a review taking place under Finance Act 1994 Section 15C has been concluded.

Any appeal to the Tribunal must be made within 30 days beginning with the conclusion date

The Appeals Reviews and Tribunals Guidance contains detailed guidance about the review and appeal process - ARTG3000 for indirect taxes.

The tribunal may affirm or cancel our decision.

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