

Changes to legislation: Finance Act 1999, Paragraph 11 is up to date with all changes known to be in force on or before 17 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 17

STAMP DUTY: PENALTIES OTHER THAN ON LATE STAMPING

PART II

[^{F1}DETERMINATION OF PENALTY, REVIEWS AND APPEALS]

Textual Amendments

- F1** Sch. 17 Pt. II heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 279](#)

Determination of penalty by officer of Commissioners

- 11 (1) An appeal [^{F1}may be made] against a determination under paragraph 10.
- (2) Notice of appeal must be given in writing to the officer of the Commissioners by whom the determination was made within 30 days of the date of the notice of the determination.
- ^{F2}(3)
- [^{F3}(4) The notice of appeal must specify the grounds of appeal.]
- [^{F4}(4A) Sections 49A to 49I of the Taxes Management Act 1970 shall apply to appeals under this paragraph, subject to the modifications in sub-paragraphs (4B) to (4E).
- (4B) In the application of section 49C(4) for “contained in an agreement in writing under section 54(1) for the settlement of the matter” there is to be substituted “a written agreement under paragraph 10(3)(b) of Schedule 17 to the Finance Act 1999”.
- (4C) Section 49C(5) and (6) are not to apply.
- (4D) In the application of section 49F(2) for “an agreement in writing under section 54(1) for the settlement of the matter in question” there is to be substituted “a written agreement under paragraph 10(3)(b) of Schedule 17 to the Finance Act 1999”.
- (4E) Sections 49F(3) and (4) are not to apply.
- (4F) References to “the tribunal” are to be taken to be references to the “First-tier Tribunal.]
- ^{F5}(5)
- (6) On an appeal under this paragraph the [^{F6}First-tier Tribunal] may—

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- (a) if it appears ^{F7}... that no penalty has been incurred, set the determination aside;
- (b) if the amount determined appears ^{F7}... to be appropriate, confirm the determination;
- (c) if the amount determined appears ^{F7}... to be excessive, reduce it to such other amount (including nil) as [^{F8}the First-tier Tribunal considers] appropriate;
- (d) if the amount determined appears ^{F7}... to be insufficient, increase it to such amount not exceeding the permitted maximum as [^{F8}the First-tier Tribunal considers] appropriate.

Textual Amendments

- F1** Words in Sch. 17 para. 11(1) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(2)**
- F2** Sch. 17 para. 11(3) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(3)**
- F3** Sch. 17 para. 11(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(4)**
- F4** Sch. 17 para. 11(4A)-(4F) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(5)**
- F5** Sch. 17 para. 11(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(6)**
- F6** Words in Sch. 17 para. 11(6) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(7)(a)**
- F7** Words in Sch. 17 para. 11(6) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(7)(b)**
- F8** Words in Sch. 17 para. 11(6) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 281(7)(c)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\)](#) Note