

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1994

207.—(1) Section 60 (appeals) is amended as follows.

(2) For the heading substitute “Further provisions relating to appeals”.

(3) Omit subsection (1).

(4) In subsection (2) for “subsection (1)” substitute “section 59”.

(5) Omit subsection (3).

(6) For subsection (4) substitute—

“(4) Subject to subsections (4A) and (4B), where the appeal is against the decisions with respect to any of the matters mentioned in section 59(1)(b) and (d), it shall not be entertained unless the amount which HMRC have determined to be payable as tax has been paid or deposited with them.

(4A) In a case where the amount determined to be payable as tax has not been paid or deposited an appeal shall be entertained if—

- (a) HMRC are satisfied (on the application of the appellant), or
- (b) the appeal tribunal decides (HMRC not being so satisfied and on the application of the appellant),

that the requirement to pay or deposit the amount determined would cause the appellant to suffer hardship.

(4B) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the appeal tribunal as to the issue of hardship is final.”.

(7) In subsection (6) “at such rate as the tribunal may determine” substitute “at the rate applicable under section 197 of the Finance Act 1996⁽¹⁾”.

(8) In subsection (7) for “at such rate as the tribunal may determine” substitute “at the rate applicable under section 197 of the Finance Act 1996”.

(9) In subsection (8)—

- (a) for “the Commissioners” substitute “HMRC”; and
- (b) for “the tribunal may, if it thinks fit, direct that that amount shall be paid with interest at such rate as may be specified in the direction.” substitute “it shall be paid with interest at the rate applicable under section 197 of the Finance Act 1996.”.

(10) After subsection (8) insert—

“(8A) Interest under subsection (8) shall be paid without any deduction of income tax.”.

(11) In subsection (9) for “the Commissioners” substitute “HMRC”.

(12) For subsection (10) substitute—

“(10) Sections 85 and 85B of the Value Added Tax Act 1994 (settling of appeals by agreement and payment of tax where there is a further appeal)⁽²⁾ shall have effect as if—

- (a) the references to section 83 of that Act included references to section 59 above, and

(1) 1996 c. 8.

(2) 1994 c. 23. Section 85B was inserted by paragraph 223 of this Schedule.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 207. (See end of Document for details)

(b) the references to value added tax included references to insurance premium tax.”.

Commencement Information

II Sch. 1 para. 207 in force at 1.4.2009, see **art. 1(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 207.