

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### Finance Act 1996

**236.**—(1) Section 55 (appeals: general) is amended as follows.

(2) For the heading substitute “Appeals: further provisions”.

(3) Omit subsection (1).

(4) Omit subsection (2).

(5) For subsection (3) substitute—

“(3) Subject to subsections (3A) and (3B), where an appeal under section 54 relates to a decision falling within section 54(1)(b) or (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.”.

(6) After subsection (3) insert—

“(3A) In a case where the amount determined to be payable as tax has not been paid or deposited an appeal may 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.

(3B) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal as to the issue of hardship is final.”.

#### Commencement Information

**II** Sch. 1 para. 236 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 236.