



Tax Appeals Stakeholder Group

3rd March 2005

Paper No. 4B – Jurisdiction

SG01/04B

Foreword

Document Control

Document Reference: Tax Appeals Modernisation – SG01/04B
Version No.: 1.0
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Date _____

Document Purpose This document is an annex to SG01/04 and provides details of those matter of which General Commissioners have jurisdiction.

Amendment History

Issue	Date	Amended By	Amendment Details
0.1	17/02/05	Vicky Molloy	First draft for comments.
1.0	28/03/05	Vicky Molloy	Final Version for Stakeholders

MATTERS OVER WHICH THE GENERAL COMMISSIONERS HAVE
JURISDICTION (*Not necessary reserved to them*)

Proceeding	Type	Legislation
APPEAL against	An assessment which is not a self assessment	S 31 TMA or Paras.48 & 93 Schedule 18 FA1998
	A discovery determination on a company under CTSA	Paras.49 & 93 Schedule 18 FA1998
	Refusal of claim to double assessment	S 32 TMA or Para.50 Schedule 18 FA1998
	Surcharge	S 59C(7) TMA
	Notice of coding	Reg.11(3) SI 1993 No.744
	Determination of PAYE tax payable by an employer	Reg.49(7) SI 1993 No.744
	Determination of tax deducted from reserve and auxiliary forces pay	Reg.63(4) SI 1993 No.744
	Determination of tax payable by an employer under a PAYE settlement agreement	Reg.80H(3) SI 1993 No.744
	A decision under Section 8 Social Security Contributions (Transfer of functions, etc.) Act 1999 in respect of NICs, SSP or SMP	Ss. 11 and 12 SSC(TofA) 1999 and Part III of The Social Security Contributions (Decisions and Appeals) Regulations 1999 (SI 1999 No. 1027)
	A decision on an application by an employer for funding under the Tax Credits legislation	Reg. 8(7) of the Tax Credits (Payments by Employers) Regulations 1999 (SI 1999 No.3219)
	A formal determination on an employer of tax credit funding in connection with the Tax Credits legislation	Reg.12(4) SI 1999 No.3219 (see above)
	Determinations under Ss 34-36 ICTA 1988 (treatment of premiums as rent or Schedule D profits, charge on assignment of lease granted at undervalue, charge on sale of land with right to reconveyance)	S 42 ICTA 1988
	A notice under S 62A(5)(b) ICTA 1988 that a change of accounting date is not for bona fide reasons	S 62A(6) ICTA 1988
ITSA APPEAL against	Revenue amendment to self assessment	S 31 TMA
	Decision on claim or	Ditto

	election included in return	
	Revenue amendment to partnership statement	Ditto
	Notice for Information	S 19A(6) TMA
CTSA APPEAL against	Notice for Information	Paras.28 & 92 Schedule 18 FA1998
	Revenue amendment to company self assessment during enquiry to prevent loss of tax	Paras.30(3), 92 & 93 Schedule 18 FA1998
	Revenue amendment to return after enquiry	Paras.34, 92 & 93 Schedule 18 FA1998
	Decisions, etc., made in respect of consequential claims made under CTSA	Para.62(5) Schedule 18 FA 1998
APPLICATIONS by taxpayer or partnership in relation to Section 28A or 28B enquiries	Direction that Revenue should close their enquiry	S 28A(6) TMA
APPLICATION by a company in relation to a Revenue enquiry into a company return	Direction that Revenue should close their enquiry	Para.33(1) Sch.18 FA 1998
DIRECTION that an election to the Special Commissioners should be disregarded		S 31(5A)(b) TMA (subject to the revocation provision in S 31(5D) TMA) or Para.94(2)(b) Schedule 18 FA 1998 (subject to revocation provision in para.94(5)) or para.11(3)(b) Schedule 1A TMA (subject to the revocation provision in para.11(6))
PROCEEDINGS under Section 20 TMA	Permission to issue Section 20(1) or (3) TMA Notice	S 20(7) TMA
	Permission not to disclose information under Section 20(8E) TMA	S 20(8G) TMA
	Permission not to give copy of Section 20(3) TMA Notice	S 20B(1B) TMA
	Approval that Section 20B(5) TMA should not apply	S 20B(6) TMA
	Permission to do certain things to documents required under a Section 20 or 20A TMA Notice	S 20BB(2)(a)TMA
APPLICATION for agreed transfer of jurisdiction to Special Commissioners		S 44(3) TMA
APPLICATION for transfer		S 44(3A) TMA

of jurisdiction because appeal is lengthy or complex		
APPLICATION for the admission of a late appeal		S 49 TMA
APPLICATION for the admission of a late objection to a notification under S 151 ICTA 1988 (payments of income support, etc)		S 152(5) ICTA 1988
DETERMINATION of	Postponement application	S 55 TMA as amended by Para.28 Schedule 19 FA 1998
PROCEEDINGS in relation to penalties	Application for a direction that a taxpayer or partnership is liable to a daily penalty for failure to make a return	S 93(3) TMA or S 93A(3) TMA
	Appeals by individuals or partners against fixed penalties for failure to make a return	S 93(8) or S 93A(7) and S 100B TMA
	Application for a direction that a European Economic Interest Grouping is liable to a daily penalty for failures	S 98B(2B) TMA
	Appeals against penalty determinations generally	S 100B TMA
	Proceedings for penalties which are not determined by an officer of the Board	S 100C TMA
PROCEEDINGS in relation to claims made outside a return under S 42 and Schedule 1A TMA	Appeal against a notice for information or documents	S 19A(6) by virtue of para.6(3) Sch.1A TMA
	Application to close an enquiry into a claim	S 28A(6) by virtue of para.7(5) Sch.1A TMA
	Appeal against a Revenue amendment to a claim or a decision on a claim	S 42 and Para.9 Schedule 1A TMA
DIRECTIONS, etc., under the General Commissioners' Regulations	<ul style="list-style-type: none"> • Issue of witness summons • Direction that proceedings should be heard together or in succession • Joinder of additional parties • Grant of postponement or adjournment of hearing • Directions as to expert 	SI 1994 No. 1812

	<p>evidence</p> <ul style="list-style-type: none"> • Issue of Notice to obtain documents or information • Review of a final determination • Award of penalties for failure to comply with witness summons, notice for information, etc. • State and sign a case for the opinion of the High Court 	
PROCEEDINGS under the Construction Industry Scheme legislation	Apportionment of expenditure where only part of a trade has been transferred for the purposes of determining expenditure on construction operations under S 560(3) ICTA 1988	S 560(4)(b) ICTA 1988
	Appeal against the cancellation of a certificate or a refusal of an application for a certificate	S 561(9) ICTA 1988
	Appeal against a refusal to issue or replace a registration card under Reg.7A(1) SI 1993 No.743(The Income Tax (Sub-Contractors in the Construction Industry) Regulations 1993)	Reg.7B(1) SI 1993 No.743
	Appeal against a requirement to surrender or the cancellation of a registration card under Reg.7A(2) SI 1993 No.743	Reg.7B(1) SI 1993 No.743
	Appeal against the Collector's refusal to make a direction that a contractor is not liable to pay an excess	Reg.10(4) SI 1993 No.743
	Appeal against a formal determination of amounts payable by a contractor	Reg.14(2) SI 1993 No.743
	Application for a determination of the amount due under Reg.1(a) SI 1993 No.743	Reg.14(3) SI 1993 No.743
DETERMINATION of	Valuation of trading stock at discontinuance of trade where S 100(1)(a) ICTA	S 102 ICTA 1988

	1988 applies or valuation of work in progress at discontinuation of profession or vocation where S 101(1)(a) ICTA 1988 applies	
APPEAL by a managing agent against	A determination of the profit or loss of a Lloyds syndicate	Para.4(1) Sch.19 FA 1993
APPORTIONMENT of additional personal relief in respect of children		S 260(3) ICTA 1988
DETERMINATION of certain matters in relation to both the Business Expansion Scheme and the Enterprise Investment Scheme		S 296(4) ICTA 1988 (both chapters) Ss 301(2) and 304(10) ICTA 1988 (BES only)
APPORTIONMENT of receipts, expenses, assets or liabilities in company reconstructions without a change of ownership		S 343(10) ICTA 1988
DETERMINATION of any question arising as to the amount of a payment or as to an apportionment in connection with adjustments between settlors and trustees		S 660D(2) ICTA 1988
APPORTIONMENT of sums payable in respect of leased assets		S 783(9) ICTA 1988
DETERMINATION of any question arising as to the annual value of land		S 837(3) ICTA 1988
DETERMINATION of	An application for postponement of tax pending the determination of a question as to certification of an offshore fund	Para.19(1) Sch.27 ICTA 1988
DETERMINATION of	A question relating to an election to use alternative apportionment under S 59B CAA 1990	S 59C(8) CAA 1990
DETERMINATION of	Sums to be apportioned affecting the liability of two or more persons for the purposes of the CAA 1990	S 151(1) CAA 1990
DETERMINATION of	Any price, or of any sale, insurance, salvage or compensation monies for the purposes of CAA 1990	S 151(1A) CAA 1990

DETERMINATION of	Open market value for the purposes of CAA 1990	S 151(2) CAA 1990
DETERMINATION of	Sums to be apportioned on the transfer of a UK trade	S 152B(8) CAA 1990
JOINDER of third parties in capital gains tax appeals where market value of an asset or apportionment of any amount or value is concerned		Regs. 8(5) and 9 SI 1967 No. 149 (Capital Gains Tax Regulations 1967)
COMPUTATION of	The relevant minimum amount of an earner's profits or gains for the purposes of Class IV NIC contributions where a certificate of deferment has been issued	Reg.66(4)(b) SI 1979 No.591 (The Social Security (Contributions) Regulations 1979)
APPLICATION by an employer for	A closure notice in respect of an enquiry into notice of option under Enterprise Management Incentive legislation	Para.5(7) Schedule 14 Finance Act 2000
APPEAL by an employer against	An Inland Revenue decision in relation to a notice of option	Para.7(1) Schedule 14 Finance Act 2000
DETERMINATION of	Market value of shares for the purposes of the Enterprise Management Incentive legislation	Para.67(5) Schedule 14 Finance Act 2000
Stamp Duty Land Tax	Consideration of whether tax as already been paid if new assessments made where return lost or destroyed	Section 82(4) Finance Act 2003
	Appeal against notice to recover group relief from a person under paragraph 5	Schedule 7 Paragraph 6 Finance Act 2003
	Appeal against notice to recover reconstruction or acquisition relief from a person under paragraph 12	Schedule 7 Paragraph 13 Finance Act 2003
	Application by Revenue for notice to deliver return	Schedule 10 Paragraph 5 Finance Act 2003
	Appeal against information notice under paragraph 14	Schedule 10 Paragraph 15 Finance Act 2003
	Application to close enquiry	Schedule 10 Paragraph 24 Finance Act 2003
	Appeal against decision on claim to double assessment relief	Schedule 10 Paragraph 33 Finance Act 2003
	Appeal against	Schedule 10 Paragraph 35

	amendment under paragraph 17	Finance Act 2003
	Appeal against conclusion stated in closure notice	Schedule 10 Paragraph 35 Finance Act 2003
	Appeal against discovery assessment	Schedule 10 Paragraph 35 Finance Act 2003
	Appeal against assessment to recover excess payment	Schedule 10 Paragraph 35 Finance Act 2003
	Direction by Commissioners to postpone payment of tax	Schedule 10 Paragraph 39(1) Finance Act 2003
	Application for further determination of tax postponed	Schedule 10 Paragraph 39(4) Finance Act 2003
	Appeal against notice to produce documents, self-certification enquiry	Schedule 11 Paragraph 10 Finance Act 2003
	Direction to complete enquiry, self-certification enquiry	Schedule 11 Paragraph 17 Finance Act 2003
	Appeal against information notice, enquiry into claim not included in a return	Schedule 11A Paragraph 9 Finance Act 2003
	Direction to complete an enquiry into a claim	Schedule 11A Paragraph 12 Finance Act 2003
	Appeal against closure notice, enquiry into a claim	Schedule 11A Paragraph 14 Finance Act 2003
	Consent of General or Special Commissioner to notice under Schedule 13 Paragraph 1	Schedule 13 Paragraph 2 Finance Act 2003
	Consent of General or Special Commissioner to notice under Schedule 13 paragraph 6	Schedule 13 Paragraph 7 Finance Act 2003
	Application by officer of IR that no copy of notice need be given to taxpayer	Schedule 13 Paragraph 9 Finance Act 2003
	Application by officer of IR that no under paragraph 7 should not give reasons	Schedule 13 Paragraph 10(3) Finance Act 2003
	Consent for notice to require documents more than 6 years in the past, notice by authorised officer	Schedule 13 Paragraph 24(3)(a) Finance Act 2003
	Consent for notice to require documents more than 6 years in the past, notice by Board	Schedule 13 Paragraph 24(3)(b) Finance Act 2003
	Written permissions for disposal of documents	Schedule 13 Paragraph 53 Finance Act 2003
	Appeal against penalty	Schedule 14 Paragraph 5

	determination	Finance Act 2003
	Referral of application to make an appeal out of time	Schedule 17 Paragraph 4 Finance Act 2003
	Appeal against refusal of application for deferred payments	The Stamp Duty Land Tax (Administration Regulations 2003 SI 2003/2837) Regulation 19
	Direction by Commissioners to postpone payment	The Stamp Duty Land Tax (Administration Regulations 2003 SI 2003/2837) Regulation 22
Corporation Tax	Management Expenses	Sections 75, 75A, 75B & 76 ICTA 1988
Statutory Sick Pay / Statutory Maternity Pay	Appeals by employers against civil penalties	Clauses 9 & 10 of the National Insurance Contributions and Statutory Payments Act 2004

This table ignores obsolete or repealed provisions. These include:

- a. The provision under the now repealed S 37(4) TMA whereby the permission of a Commissioner was required to issue an ETL assessment.
- b. Proceedings before the Commissioners in connection with S 88 TMA interest determinations (now repealed).
- c. Appeals under old Ss 60(6) and 61(2) ICTA 1988 (commencement provisions for Cases I and II).
- d. S 222(5) TCGA 1992 (Relief on disposal of private residence) – appeal against Inspector’s determination of which of two or more residencies is an individual’s main residence (repealed for 1996/97 onwards).
- e. S 113(5) ICTA 1988 (Provisions relating to the Schedule D charge: general) – apportionment of tax to be charged where there has been a change in the persons carrying on a trade, profession or vocation (repealed for 1997/98 onwards).

