HMRC internal manual

# International Exchange of Information Manual

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

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## IEIM8000680 - Appeals against penalties

An RCASP or self-certificate provider may appeal against a penalty made under Regulations 11 – 18 the Reporting Cryptoasset Service Providers (Due Diligence and Reporting Requirements) Regulations 2025 (https://www.legislation.gov.uk/uksi/2025/744/made#:~:text=Regulation%2010%20requires%20a%20UK,the%20obligations%20set%20out%20above.) (the Regulations) on the grounds that:

- The penalty does not arise, or
- The amount of the penalty assessed is incorrect

An appeal against a penalty must be made in writing to HMRC within 30 days of the date of the notice of assessment was issued. It must state your grounds of appeal.

RCASPs or self-certificate providers have the right to have appealable tax decisions or assessments reviewed by another HMRC officer before appealing to the tribunal. Such a review will be carried out by an officer not involved in the original decision.

Outcomes of an appeal to HMRC or the tribunal will include, upholding the original assessment, varying the original assessment or cancelling the penalty.

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