



Finance Act 2003

2003 CHAPTER 14

PART 3

TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

Reviews

34 Time limit and right to further review

- (1) The Commissioners are not required under section 33 to review any decision unless the notice requiring the review is given before the end of the permitted period.
- (2) For the purposes of this section the “permitted period” is the period of 45 days beginning with the day on which the relevant notice is given.
- (3) For the purposes of subsection (2) the “relevant notice” is—
 - (a) in the case of a review by virtue of subsection (1) of section 33, the notice mentioned in that subsection; or
 - (b) in any other case, the demand notice in question.
- (4) Nothing in subsection (1) prevents the Commissioners from agreeing on request to review a decision in a case where the notice required by that subsection is not given within the permitted period.
- (5) A person may give notice under section 33 requiring a decision to be reviewed a second or subsequent time only if—
 - (a) the grounds on which he requires the further review are that the Commissioners did not, on any previous review, have the opportunity to consider any particular facts or matters; and
 - (b) he does not, on the further review, require the Commissioners to consider any facts or matters which were considered on a previous review of the decision, except in so far as they are relevant to any issue to which the facts or matters not previously considered relate.