



# Finance Act 2008

## 2008 CHAPTER 9

### PART 7

#### ADMINISTRATION

#### CHAPTER 4

#### APPEALS ETC

#### *Reviews and appeals etc: general*

#### **124 HMRC decisions etc: reviews and appeals**

- (1) The Treasury may by order made by statutory instrument make provision—
  - (a) for and in connection with reviews by the Commissioners, or by an officer of Revenue and Customs, of HMRC decisions, and
  - (b) in connection with appeals against HMRC decisions.
- (2) An order under subsection (1) may, in particular, contain provision about—
  - (a) the circumstances in which, or the time within which—
    - (i) a right to a review may be exercised, or
    - (ii) an appeal may be made, and
  - (b) the circumstances in which, or the time at which, an appeal or review is, or may be treated as, concluded.
- (3) An order under subsection (1) may, in particular, contain provision about the payment of sums by, or to, the Commissioners in cases where—
  - (a) a right to a review is exercised, or
  - (b) an appeal is made or determined.
- (4) That includes provision about payment of sums where an appeal has been determined, but a further appeal may be or has been made, including provision—

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*Changes to legislation: Finance Act 2008, Section 124 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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- (a) requiring payments to be made,
  - (b) enabling payments to be postponed, or
  - (c) imposing conditions in connection with the making or postponement of payments.
- (5) An order under subsection (1) may, in particular, contain provision about interest on any sum that is payable by, or to, the Commissioners in accordance with a decision made on the determination of an appeal.
- (6) Provision under subsection (1) may be made by amending, repealing or revoking any provision of any Act or subordinate legislation (whenever passed or made, including this Act and any Act amended by it).
- (7) An order under subsection (1) may—
- (a) provide that any provision contained in the order comes into force on a day appointed by an order of the Treasury made by statutory instrument (and may provide that different days may be appointed for different purposes),
  - (b) contain incidental, supplemental, consequential, transitional, transitory and saving provision, and
  - (c) make different provision for different purposes.
- (8) A statutory instrument containing an order under subsection (1) may not be made unless a draft of it has been laid before and approved by resolution of the House of Commons.
- (9) But if the order, or any other order under subsection (1) contained in the statutory instrument, is made in connection with a transfer of functions carried out under the Tribunals, Courts and Enforcement Act 2007 (c. 15), the statutory instrument may only be made if a draft of it has been laid before and approved by resolution of each House of Parliament.
- (10) In this section—
- (a) references to appeals against HMRC decisions include any other kind of proceedings relating to an HMRC matter, and
  - (b) references to the making, determination or conclusion of appeals are to be read accordingly.
- (11) In this section—
- “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
  - “HMRC decision” means—
    - (a) any decision of the Commissioners relating to an HMRC matter, or
    - (b) any decision of an officer of Revenue and Customs relating to an HMRC matter,
 and references to an HMRC decision include references to anything done by such a person in connection with making such a decision or in consequence of such a decision;
  - “HMRC matter” means any matter connected with a function of the Commissioners or an officer of Revenue and Customs.

**Changes to legislation:**

Finance Act 2008, Section 124 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)