



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART V

#### [<sup>F1</sup>REVIEWS AND APPEALS]

#### [<sup>F1</sup>83E Review out of time

- (1) This section applies if—
  - (a) HMRC have offered a review of a decision under section 83A and P does not accept the offer within the time allowed under section 83C(1)(b) or 83D(3); or
  - (b) a person who requires a review under section 83B does not notify HMRC within the time allowed under that section or section 83D(3).
- (2) HMRC must review the decision under section 83C if—
  - (a) after the time allowed, P, or the other person, notifies HMRC in writing requesting a review out of time,
  - (b) HMRC are satisfied that P, or the other person, had a reasonable excuse for not accepting the offer or requiring review within the time allowed, and
  - (c) HMRC are satisfied that P, or the other person, made the request without unreasonable delay after the excuse had ceased to apply.
- (3) HMRC shall not review a decision if P, or another person, has appealed to the tribunal under section 83G in respect of the decision.]

#### Textual Amendments

- F1** Ss. 83A-83G inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 220](#)

**Status:**

Point in time view as at 22/07/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 83E.