



# Finance Act 1994

## 1994 CHAPTER 9

### PART III

#### INSURANCE PREMIUM TAX

##### *Review and appeal*

#### [<sup>F1</sup>59C Review by HMRC

- (1) HMRC must review a decision if—
  - (a) they have offered a review of the decision under section 59A, and
  - (b) P notifies HMRC accepting the offer within 30 days from the date of the document containing the notification of the offer.
- (2) But P may not notify acceptance of the offer if P has already appealed to the appeal tribunal under section 59G.
- (3) HMRC must review a decision if a person other than P notifies them under section 59B.
- (4) HMRC shall not review a decision if P, or another person, has appealed to the appeal tribunal under section 59G in respect of the decision.]

#### Textual Amendments

- F1** Ss. 59A-59G 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. 206](#)

**Status:**

Point in time view as at 01/12/2014.

**Changes to legislation:**

Finance Act 1994, Section 59C is up to date with all changes known to be in force on or before 11 September 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.