



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER II

APPEALS AND PENALTIES

Customs and excise reviews and appeals

14 Requirement for review of a decision.

- (1) This section applies to the following decisions, not being decisions under this section or section 15 below, that is to say—
- (a) any decision by the Commissioners, in relation to any customs duty or to any agricultural levy of the European Community, as to—
 - (i) whether or not, and at what time, anything is charged in any case with any such duty or levy;
 - (ii) the rate at which any such duty or levy is charged in any case, or the amount charged;
 - (iii) the person liable in any case to pay any amount charged, or the amount of his liability; or
 - (iv) whether or not any person is entitled in any case to relief or to any repayment, remission or drawback of any such duty or levy, or the amount of the relief, repayment, remission or drawback to which any person is entitled;
 - (b) so much of any decision by the Commissioners that a person is liable to any duty of excise, or as to the amount of his liability, as is contained in any assessment under section 12 above;

Status: Point in time view as at 01/09/2008. This version of this provision has been superseded.

Changes to legislation: Finance Act 1994, Section 14 is up to date with all changes known to be in force on or before 14 June 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)

- [^{F1}(ba) any decision by the Commissioners to assess any person to excise duty under section 12A(2) above, section 61, 94, 96 or 167 of the Management Act [^{F2}, section 8, 10 [^{F3}, 11 or 36G] of the Alcoholic Liquor Duties Act 1979,] section 10, 13, [^{F4}13AB,] 14, 23 or 24 of the ^{M1}Hydrocarbon Oil Duties Act 1979, [^{F5}section 8 of the Tobacco Products Duty Act 1979, section 2 of the Finance (No. 2) Act 1992,] or as to the amount of duty to which a person is to be assessed under any of those provisions;]
- [^{F6}(bb) any decision of the Commissioners on a claim under section 137A of the Customs and Excise Management Act 1979 for repayment of excise duty;
- [^{F7}(bc) any decision by the Commissioners as to whether or not any person is entitled to any drawback of excise duty by virtue of regulations under section 2 of the Finance (No. 2) Act 1992, or the amount of the drawback to which any person is so entitled;]
- [^{F8}(bd) any decision by the Commissioners as to whether or not any person is entitled to any repayment or credit by virtue of regulations under paragraph 4(2)(h) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 (duty stamps), or the amount of the repayment or credit to which any person is so entitled;
- (be) any decision by the Commissioners made by virtue of regulations under paragraph 4(2)(i) of that Schedule that some or all of a payment made, or security provided, is forfeit, or the amount which is so forfeit;]
- (c) so much of any decision by the Commissioners that a person is liable to any penalty under any of the provisions of this Chapter, or as to the amount of his liability, as is contained in any assessment under section 13 above;
- [^{F9}(ca) any decision as to whether or not—
- (i) an amount due in respect of customs duty or agricultural levy, or
- (ii) any repayment by the Commissioners of an amount paid by way of customs duty or agricultural levy,
- is to carry interest, or as to the rate at which, or period for which, any such amount is to carry interest;]
- (d) any decision by the Commissioners or any officer which is of a description specified in Schedule 5 to this Act.
- (2) Any person who is—
- (a) a person whose liability to pay any relevant duty or penalty is determined by, results from or is or will be affected by any decision to which this section applies,
- (b) a person in relation to whom, or on whose application, such a decision has been made, or
- (c) a person on or to whom the conditions, limitations, restrictions, prohibitions or other requirements to which such a decision relates are or are to be imposed or applied,
- may by notice in writing to the Commissioners require them to review that decision.
- (3) The Commissioners shall not be required under this section to review any decision unless the notice requiring the review is given before the end of the period of forty-five days beginning with the day on which written notification of the decision, or of the assessment containing the decision, was first given to the person requiring the review.
- (4) For the purposes of subsection (3) above it shall be the duty of the Commissioners to give written notification of any decision to which this section applies to any person who—

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- (a) requests such a notification;
 - (b) has not previously been given written notification of that decision; and
 - (c) if given such a notification, will be entitled to require a review of the decision under this section.
- (5) A person shall be entitled to give a notice under this section requiring a decision to be reviewed for 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 certain facts or other 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 except in so far as they are relevant to any issue to which the facts or matters not previously considered relate.
- (6) If it appears to the Commissioners that there is any description of decisions falling to be made for the purposes of any provision of—
- (a) the Community Customs Code,
 - (b) any Community legislation made for the purpose of implementing that Code, or
 - (c) any enactment or subordinate legislation so made,
- which are not decisions to which this section otherwise applies, the Commissioners may by regulations provide for this section to apply to decisions of that description as it applies to the decisions mentioned in subsection (1) above.
- (7) The power to make regulations under subsection (6) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament and shall include power—
- (a) to provide, in relation to any description of decisions to which this section is applied by any such regulations, that section 16(4) below shall have effect as if those decisions were of a description specified in Schedule 5 to this Act; and
 - (b) to make such other incidental, supplemental, consequential and transitional provision as the Commissioners think fit.

Textual Amendments

- F1** S. 14(1)(ba) inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 paras. 1(2), 7; S.I. 1997/1305, art. 2
- F2** Words in s. 14(1)(ba) substituted (1.10.1998) by 1998 c. 36, s. 20, Sch. 2 paras. 10(a), 12; S.I. 1998/2243, art. 2
- F3** Words in s. 14(1)(ba) substituted (retrospective to 1.6.2002) by Finance Act 2002 (c. 23), s. 4(1)(2), Sch. 1 para. 4(4)
- F4** Word in s. 14(1)(ba) inserted (1.10.1998) by 1998 c. 36, s. 20, Sch. 2 paras. 10(b), 12; S.I. 1998/2243, art. 2
- F5** Words in s. 14(1)(ba) inserted (1.10.1998 for certain purposes, 1.9.2008 for specified purposes) by Finance Act 1998 (c. 36), Sch. 2 paras. 10(c), 12; S.I. 1998/2243, art. 2; S.I. 2008/2302, arts. 2, 3
- F6** S. 14(1)(bb) inserted (1.5.1995 with effect as mentioned in s. 20(5) of the amending Act) by 1995 c. 4, s. 20(4)(5); S.I. 1995/2892, art. 2
- F7** S. 14(1)(bc) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 21(2) (with s. 21(3))
- F8** S. 14(1)(bd)(be) inserted (with effect in accordance with s. 4(5) of the amending Act) by Finance Act 2004 (c. 12), s. 4(4); S.I. 2006/201, art. 2
- F9** S. 14(1)(ca) substituted for word “and” at the end of s. 14(1)(c) (27.7.1999 with effect as mentioned in s. 130(4) of the amending Act) by 1999 c. 16, s. 130(1)(4)

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Modifications etc. (not altering text)

- C1** S. 14 applied (1.6.1995) by [S.I. 1995/1046, reg. 7\(3\)](#)
 S. 14 applied (1.5.1995 with effect as mentioned in 1995 c. 4, [s. 14\(2\)](#)) by 1981 c. 63, [Sch. 4 para. 7A\(5\)](#) (as inserted by 1995 c. 4, s. 14, [Sch. 3 para. 11\(5\)](#))
 S. 14 applied (1.10.1995) by [S.I. 1995/2351, reg. 2](#)
 S. 14 applied (*prosp.*) by 1995 c. 4, [s. 5\(4\)\(6\)](#)
 S. 14 applied (19.3.1997) by 1997 c. 16, ss. 11(7), 13(1), 15, 50(1), Sch. 1 paras. 8(11), 9(5), [Sch. 5 para. 19\(1\)](#)
 S. 14 applied (24.3.1997) by [S.I. 1997/534, regs. 3\(1\), 5\(1\)](#)
 S. 14 applied (28.7.2000 with effect as mentioned in 2000 c. 17, [Sch. 2 para. 10\(2\)](#)) by 1981 c. 63, [Sch. 4A para. 6\(1\)](#) (as inserted by 2000 c. 17, s. 17, [Sch. 2 para. 10](#))
- C2** Ss. 14-16 modified (1.7.2005) by Finance Act 1995 (c. 4), [s. 5\(4\)\(6\)](#); [S.I. 2005/1523, art. 2](#) (with [art. 3](#))
- C3** Ss. 14-16 applied by 1981 c. 63, s. 26M(1) (as inserted (with effect in accordance with s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), [Sch. 1 para. 2](#); [S.I. 2007/2172, art. 2](#))
- C4** Ss. 14-16 applied by 1981 c. 63, s. 26M(2)-(4) (as inserted (with effect in accordance with s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), [Sch. 1 para. 2](#); [S.I. 2007/2172, art. 2](#))

Commencement Information

- I1** S. 14 wholly in force at 1.1.1995; s. 14 not in force at Royal Assent see s. 19(1); s. 14(1)(2)-(5) (except s. 14(1)(a)) in force for certain purposes at 1.11.1994 by [S.I. 1994/2679, art. 2, Sch.](#); s. 14 in force at 1.1.1995 insofar as not already in force by [S.I. 1994/2679, art. 3](#)

Marginal Citations

- M1** 1979 c. 5.

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