



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER II

APPEALS AND PENALTIES

Customs and excise reviews and appeals

[^{F1}15D Extensions of time

- (1) If under section 15A, HMRC have offered P a review of a decision, HMRC may within the relevant period notify P that the relevant period is extended.
- (2) If under section 15B another person may require HMRC to review a matter, HMRC may within the relevant period notify the other person that the relevant period is extended.
- (3) If notice is given the relevant period is extended to the end of 30 days from—
 - (a) the date of the notice, or
 - (b) any other date set out in the notice or a further notice.
- (4) In this section “relevant period” means—
 - (a) the period of 30 days referred to in—
 - (i) section 15C(1)(b) (in a case falling within subsection (1)), or
 - (ii) section 15B(5) (in a case falling within subsection (2)), or
 - (b) if notice has been given under subsection (1) or (2), that period as extended (or as most recently extended) in accordance with subsection (3).]

Changes to legislation: Finance Act 1994, Section 15D is up to date with all changes known to be in force on or before 12 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) View outstanding changes

Textual Amendments

- F1** Ss. 15A-15F 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. 202** (with Sch. 3 paras. 2-4)

Modifications etc. (not altering text)

- C1** Pt. 1 Ch. 2 modified (29.10.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [S.I. 2018/1248, reg. 29B\(8\)\(a\)](#) (as inserted by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(2)(4), **3(5)**; [S.I. 2020/1643](#), reg. 2, **Sch.**)
- C2** Pt. 1 Ch. 2 modified (31.12.2020) by [The Customs \(Managed Transition Procedure\) \(EU Exit\) Regulations 2019 \(S.I. 2019/487\)](#), regs. 1(2)(3), **8(7)(a)** (with reg. 11); [S.I. 2020/1643](#), reg. 2, **Sch.**
- C3** Pt. 1 applied (with modifications) (31.12.2020) by [The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. \(EU Exit\) Regulations 2020 \(S.I. 2020/1624\)](#), regs. 1(2), **7**
- C4** Pt. 1 continued (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **3(1)(b)**; [S.I. 2020/1643](#), reg. 2, **Sch.**
- C5** Pt. 1 applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [2018 c. 22, Sch. 7 para. 158\(5\)](#) (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 1 para. 10(6) (with **Sch. 2 para. 7(7)-(9)**); [S.I. 2020/1642](#), **reg. 9**)
- C6** Pt. 1 Ch. 2 modified (31.12.2020) by [The Customs \(Managed Transition Procedure\) \(EU Exit\) Regulations 2019 \(S.I. 2019/487\)](#), regs. 1(2)(3), **3(7)(a)** (with reg. 7); [S.I. 2020/1643](#), reg. 2, **Sch.**
- C7** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 27 para. 2(3)(4)**
- C8** Ss. 14-16 modified (with effect in accordance with s. 198(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **ss. 182(3)**, 198(1) (with **Sch. 29**)
- C9** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 27 para. 6(4)(5)**
- C10** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 27 para. 4(3)(4)**
- C11** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 27 para. 7(3)(4)**
- C12** Ss. 15C-16 modified (with effect in accordance with s. 198(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **ss. 172(1)**, 198(1) (with **Sch. 29**)

Changes to legislation:

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

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

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)