



# Finance Act 1994

## 1994 CHAPTER 9

### PART I

#### CUSTOMS AND EXCISE

### CHAPTER II

#### APPEALS AND PENALTIES

##### *Customs and excise reviews and appeals*

#### **[<sup>F1</sup>15E Review out of time**

- (1) This section applies if—
  - (a) HMRC have offered a review of a decision under section 15A and P does not accept the offer within the time allowed under section 15C(1) or 15D(1); or
  - (b) a person who requires a review under section 15B does not notify HMRC within the time allowed under that section or section 15D(3).
- (2) HMRC must review the decision 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 be required to review a decision under this section if Condition A is met (see sections 15B(3) and 15C(3)).
- (4) HMRC shall not review a decision if P, or another person, has appealed to the appeal tribunal under section 16 in respect of the decision.]

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*Status: Point in time view as at 17/07/2014.*

*Changes to legislation: Finance Act 1994, Section 15E is up to date with all changes known to be in force on or before 31 July 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)*

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#### **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)
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#### **Modifications etc. (not altering text)**

- C1** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), Sch. 27 para. 2(3)(4)
- C2** 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)
- C3** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), Sch. 27 para. 6(4)(5)
- C4** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), Sch. 27 para. 4(3)(4)
- C5** Ss. 15C-16 modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), Sch. 27 para. 7(3)(4)
- C6** 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)

**Status:**

Point in time view as at 17/07/2014.

**Changes to legislation:**

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