



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Review and appeal

[^{F1}54B Right to require review

- (1) Any person (other than P) who has the right of appeal under section 54 against a decision may require HMRC to review that decision if that person has not appealed to the appeal tribunal under section 54G.
- (2) A notification that such a person requires a review must be made within 30 days of that person becoming aware of the decision.]

Textual Amendments

- F1** Ss. 54A-54G 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. 235** (with Sch. 3 paras. 2-4)

Status:

Point in time view as at 01/04/2022.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 54B.