



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Review and appeal

[^{F1}54C Review by HMRC

- (1) HMRC must review a decision if—
 - (a) they have offered a review of the decision under section 54A, 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 54G.
- (3) HMRC must review a decision if a person other than P notifies them under section 54B.
- (4) HMRC shall not be required to review a decision if P, or another person, has appealed to the appeal tribunal under section 54G in respect 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Point in time view as at 01/04/2022.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 54C.