



Finance Act 2003

2003 CHAPTER 14

PART 3

TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

Appeals

36 Appeals to a tribunal

- (1) Where the Commissioners—
 - (a) are required in accordance with section 33 to review a decision, or
 - (b) agree to do so on such a request as is mentioned in section 34(4),an appeal lies to an appeal tribunal against any decision by the Commissioners on the review (including any confirmation under section 35(4)).
- (2) An appeal lies under this section only if the appellant is one of the following persons—
 - (a) the person who required the review in question,
 - (b) where the person who required the review in question did so as representative of another person, that other person, or
 - (c) a representative of a person falling within paragraph (a) or (b).
- (3) The powers of an appeal tribunal on an appeal under this section include—
 - (a) power to quash or vary a decision; and
 - (b) power to substitute the tribunal's own decision for any decision so quashed.
- (4) On an appeal under this section—
 - (a) the burden of proof as to the matters mentioned in section 25(1) or 26(1) lies on the Commissioners; but
 - (b) it is otherwise for the appellant to show that the grounds on which any such appeal is brought have been established.

Status: Point in time view as at 27/11/2003.

Changes to legislation: Finance Act 2003, Cross Heading: Appeals is up to date with all changes known to be in force on or before 18 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)

Commencement Information

11 [S. 36](#) in force at 27.11.2003 by [S.I. 2003/2985](#), [art. 2](#)

37 Appeal tribunals

- (1) Sections 85 and 87 of the Value Added Tax Act 1994 (c. 23) (settling of appeals by agreement and enforcement of decisions of tribunal) have effect as if—
 - (a) any reference to section 83 of that Act included a reference to section 36 above, and
 - (b) any reference to VAT included a reference to any relevant tax or duty.
- (2) The provision that may be made by rules under paragraph 9 of Schedule 12 to the Value Added Tax Act 1994 (rules of procedure for tribunals) includes provision for costs awarded against an appellant on an appeal by virtue of this Part to be recoverable as if the amount awarded were an amount of customs duty which the appellant is required to pay.

Commencement Information

12 [S. 37](#) in force at 27.11.2003 by [S.I. 2003/2985](#), [art. 2](#)

Status:

Point in time view as at 27/11/2003.

Changes to legislation:

Finance Act 2003, Cross Heading: Appeals is up to date with all changes known to be in force on or before 18 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.