



# Finance Act 2003

## 2003 CHAPTER 14

### PART 3

#### TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

#### *[<sup>F1</sup>Appeals and reviews]*

#### **[<sup>F1</sup>33C Extensions of time**

- (1) If under section 33A, 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 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.
- (3) In this section “relevant period” means—
  - (a) the period of 30 days referred to in section 33B(1)(b), or
  - (b) if notice has been given under subsection (1) that period as extended (or as most recently extended) in accordance with subsection (2).]

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#### **Textual Amendments**

- F1** Ss. 33A-33F 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. 364](#) (with Sch. 3 paras. 2-4)

**Status:**

Point in time view as at 01/04/2009. This version of this provision has been superseded.

**Changes to legislation:**

Finance Act 2003, Section 33C is up to date with all changes known to be in force on or before 23 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.