



# 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>33F Bringing of appeals**

- (1) An appeal under section 33 is to be made to the appeal tribunal before—
  - (a) the end of the period of 30 days beginning with the date of the document notifying the decision to which the appeal relates, or
  - (b) if later, the end of the relevant period (within the meaning of section 33C).
- (2) But that is subject to subsections (3) to (5).
- (3) In a case where HMRC are required to undertake a review under [<sup>F2</sup>section 33B] —
  - (a) an appeal may not be made until the conclusion date, and
  - (b) any appeal is to be made within the period of 30 days beginning with the conclusion date.
- [<sup>F3</sup>(4) In a case where HMRC are requested to undertake a review in accordance with section 33D—
  - (a) an appeal may not be made to an appeal tribunal—
    - (i) unless HMRC have notified P as to whether or not a review will be undertaken, and
    - (ii) if HMRC have notified P that a review will be undertaken, until the conclusion date;
  - (b) any appeal where paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;
  - (c) if HMRC have notified P that a review will not be undertaken, an appeal may be made only if the appeal tribunal gives permission to do so.]

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*Status: Point in time view as at 01/06/2014. This version of this provision has been superseded.*

*Changes to legislation: Finance Act 2003, Section 33F is up to date with all changes known to be in force on or before 21 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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- (5) In a case where section 33E(8) applies, an appeal may be made at any time from the end of the period specified in section 33E(6) to the date 30 days after the conclusion date.
- (6) An appeal may be made after the end of the period specified in subsection (1), (3)(b), (4)(b) or (5) if an appeal tribunal gives permission to do so.
- (7) In this section “conclusion date” means the date of the document notifying the conclusions of the review.]

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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)
- F2** Words in s. 33F(3) substituted (1.6.2014) by [The Revenue and Customs \(Amendment of Appeal Provisions for Out of Time Reviews\) Order 2014 \(S.I. 2014/1264\)](#), arts. 1(2), **8(2)**
- F3** S. 33F(4) substituted (1.6.2014) by [The Revenue and Customs \(Amendment of Appeal Provisions for Out of Time Reviews\) Order 2014 \(S.I. 2014/1264\)](#), arts. 1(2), **8(3)** (with art. 1(3))

**Status:**

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