



# Finance Act 2014

## 2014 CHAPTER 26

### PART 3

#### GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

### CHAPTER 4

#### GENERAL

#### *Security and enforcement*

#### **172 Security and representatives: review and appeal**

- (1) A decision to give a notice under section 170(1) or 171(1) is to be treated as a relevant decision for the purposes of sections 15A and 15C to 16 of FA 1994 (customs and excise reviews and appeals) and, accordingly, the notice must include an offer of a review of the decision under section 15A of FA 1994.
- (2) Only the registrable person may bring an appeal under section 16 of FA 1994 as applied by subsection (1).
- (3) The decision appealed against is to be treated for the purposes of that section as a decision as to an ancillary matter.
- (4) Such amendments to the notice as are necessary to give effect to any decision on a review, appeal or further appeal must be made by whichever of the following is appropriate in the case in question—
  - (a) the Commissioners,
  - (b) the appeal tribunal, and
  - (c) the court which has determined an appeal from the appeal tribunal.
- (5) An appeal under section 16 of FA 1994 as applied by subsection (1) may not be entertained unless any amount of general betting duty, pool betting duty or remote

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**Changes to legislation:** *Finance Act 2014, Section 172 is up to date with all changes known to be in force on or before 05 April 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) View outstanding changes*

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gaming duty (whether or not it is an amount to which the appeal relates) due from the registrable person at the date when the appeal is brought has been paid.

- (6) But an appeal may be entertained despite subsection (5) if, on the application of the registrable person, the Commissioners are satisfied or (the Commissioners not being so satisfied) the appeal tribunal decides that the requirement to pay the duty for which the person is liable would cause the person to suffer hardship.
- (7) Despite sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007 (rights of appeal), the decision of the appeal tribunal as to the issue of hardship is final.
- (8) In this section “appeal tribunal” has the same meaning as in Chapter 2 of Part 1 of FA 1994.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)