

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 1994**

**199.**—(1) Section 14 (requirement for review of a decision)(1) is amended as follows.

(2) For the title substitute “Requirement for review of decision under section 152(b) of the Management Act etc”.

(3) In subsection (1)—

(a) after “following decisions” insert “by HMRC”, and

(b) for paragraphs (a) to (d) substitute—

“(a) any decision under section 152(b) of the Management Act as to whether or not anything forfeited or seized under the customs and excise Acts is to be restored to any person or as to the conditions subject to which any such thing is so restored;

(b) any relevant decision which is linked by its subject matter to such a decision under section 152(b) of the Management Act.”.

(4) After subsection (2) insert—

“(2A) But in the case of a relevant decision that falls within subsection (1)(b), a person may require HMRC to review the decision under this section only if HMRC are also required to review the decision within subsection (1)(a) to which it is linked.”.

(5) Omit subsections (6) and (7).

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(1) Section 14 was amended by section 20(4) and (5) of the [Finance Act 1995 \(c. 4\)](#), paragraph 1(2) of Schedule 6 to the [Finance Act 1997 \(c. 16\)](#), paragraph 10 of Schedule 2 to the [Finance Act 1998 \(c. 36\)](#), section 130(1) and (4) of the [Finance Act 1999 \(c. 16\)](#), section 4(1) and 21 of, and paragraph 4(1) and (4) of Schedule 1 to, the [Finance Act 2002 \(c. 23\)](#), section 4(4) of the [Finance Act 2004 \(c. 12\)](#) and paragraphs 33 and 36 of Part 2 of Schedule 6 to the [Finance Act 2008 \(c. 9\)](#).