
STATUTORY INSTRUMENTS

2024 No. 166

**The Customs (Preferential Trade Arrangements:
Error in Evidence of Origin) Regulations 2024**

PART 2

Penalties, appeals and reviews

Nature of review

- 17.**—(1) This regulation applies if HMRC must review a decision under regulation 14 or 16.
- (2) The nature and extent of the review are to be such as HMRC consider appropriate in the circumstances.
- (3) For the purpose of paragraph (2), HMRC must in particular have regard to steps taken before the beginning of the review—
- (a) by HMRC in reaching the decision; and
 - (b) by any person in seeking to resolve disagreement about the decision.
- (4) The review must take into account any representations made by the person or representative to whom the offer of review was made, at a stage which gives HMRC a reasonable opportunity to consider them.
- (5) The review may conclude that the decision is to be—
- (a) upheld,
 - (b) varied, or
 - (c) cancelled.
- (6) HMRC must give the person or representative notice of the conclusions of the review and their reasoning within—
- (a) the period of 45 days beginning with the relevant date; or
 - (b) such other period as may be agreed between HMRC and the person or representative.
- (7) In paragraph (6), “relevant date” means—
- (a) the date on which HMRC received notice from the person or representative accepting the offer of a review (in a case falling within regulation 14); or
 - (b) the date on which HMRC’s obligation to review the decision arose under regulation 16(2) (in a case falling within regulation 16).
- (8) Where HMRC must review a decision but do not give notice of the conclusions within the period specified in paragraph (6), the review is to be treated as having concluded that the decision is upheld.
- (9) If paragraph (8) applies, HMRC must give notice to the person or representative of the conclusions which the review is treated as having reached.