



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Review and appeal

[^{F1}40C Review by HMRC

- (1) HMRC must review a decision if—
 - (a) they have offered a review of the decision under section 40A, and
 - (b) P notifies HMRC accepting the offer within 30 days from the date of the document containing the notification of the offer.
- (2) But P may not notify acceptance of the offer if P has already appealed to the appeal tribunal under section 40G.
- (3) HMRC must review a decision if a person other than P notifies them under section 40B.
- (4) HMRC shall not review a decision if P, or another person, has appealed to the appeal tribunal under section 40G in respect of the decision.]

Textual Amendments

- F1** Ss. 40A-40G 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. 304** (with Sch. 3 paras. 2-4)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 40C.