



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Review and appeal

[^{F1}40E Review out of time

- (1) This section applies if—
 - (a) HMRC have offered a review of a decision under section 40A and P does not accept the offer within the time allowed under section 40C(1)(b) or 40D(3); or
 - (b) a person who requires a review under section 40B does not notify HMRC within the time allowed under that section or section 40D(3).
- (2) HMRC must review the decision under section 40C if—
 - (a) after the time allowed, P, or the other person, notifies HMRC in writing requesting a review out of time,
 - (b) HMRC are satisfied that P, or the other person, had a reasonable excuse for not accepting the offer or requiring review within the time allowed, and
 - (c) HMRC are satisfied that P, or the other person, made the request without unreasonable delay after the excuse had ceased to apply.
- (3) 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 40E.