



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Review and appeal

[^{F1}40F Nature of review etc

- (1) This section applies if HMRC are required to undertake a review under section 40C or 40E.
- (2) The nature and extent of the review are to be such as appear appropriate to HMRC in the circumstances.
- (3) For the purpose of subsection (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 account of any representations made by P, or the other person, 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 P, or the other person, notice of the conclusions of the review and their reasoning within—
 - (a) a period of 45 days beginning with the relevant date, or
 - (b) such other period as HMRC and P, or the other person, may agree.
- (7) In subsection (6) “relevant date” means—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 40F. (See end of Document for details)

- (a) the date HMRC received P's notification accepting the offer of a review (in a case falling within section 40A), or
 - (b) the date HMRC received notification from another person requiring review (in a case falling within section 40B), or
 - (c) the date on which HMRC decided to undertake the review (in a case falling within section 40E).
- (8) Where HMRC are required to undertake a review but do not give notice of the conclusions within the time period specified in subsection (6), the review is to be treated as having concluded that the decision is upheld.
- (9) If subsection (8) applies, HMRC must notify P or the other person of the conclusion which the review is treated as having reached.]

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 40F.