



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART V

#### [<sup>F1</sup>REVIEWS AND APPEALS]

#### [<sup>F1</sup>83B Right to require review

- (1) Any person (other than P) who has the right of appeal under section 83 against a decision may require HMRC to review that decision if that person has not appealed to the tribunal under section 83G.
- (2) A notification that such a person requires a review must be made within 30 days of that person becoming aware of the decision.]

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#### Textual Amendments

- F1** Ss. 83A-83G 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. 220**

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#### Modifications etc. (not altering text)

- C1** [Pt. 5](#) applied (with modifications) (31.12.2020) by [The Value Added Tax \(Accounting Procedures for Import VAT for VAT Registered Persons and Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/60\)](#), regs. 1, **10(2)** (with [reg. 3\(1\)\(2\)](#)); S.I. 2020/1641, reg. 2, **Sch.**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 83B.