



Value Added Tax Act 1994

1994 CHAPTER 23

PART V

[^{F1}REVIEWS AND APPEALS]

[^{F1}] **Nature of review: penalties under Schedule 24 to FA 2021**

^{F2}83FA

- (1) This section applies if HMRC are required, by virtue of paragraph 23(1) of Schedule 24 to the Finance Act 2021, to undertake a review under section 83C or 83E of a penalty decision in respect of which an appeal lies under paragraph 22(b) of that Schedule.
- (2) The review may also conclude that HMRC's decision that P was liable to any of the penalty points by virtue of which P was liable to the penalty in respect of which the appeal lies is to be—
 - (a) upheld, or
 - (b) cancelled.
- (3) Subsection (2) applies in relation to a penalty point even if the time limit for appealing against it expired before the relevant date.
- (4) Subsection (2) does not apply in relation to a penalty point if—
 - (a) it was concluded on an earlier review required to be undertaken under section 83C or 83E that HMRC's decision that P was liable to the penalty point was to be upheld, or
 - (b) HMRC's decision that P was liable to the penalty point has been affirmed on appeal.
- (5) In subsection (3) “relevant date” has the same meaning as in section 83F(6) (see section 83F(7)).]]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 83FA. (See end of Document for details)

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**
- F2** [S. 83FA](#) inserted (1.1.2023 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 118(2), **Sch. 27 para. 25**; [S.I. 2022/1278](#), reg. 2(3)(4)(a)

Changes to legislation:

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