



Value Added Tax Act 1994

1994 CHAPTER 23

PART V

[^{F1}REVIEWS AND APPEALS]

[^{F1}] ^{F2}83FB **Effect of conclusions of review: penalties under Schedule 24 to FA 2021**

- (1) If the conclusions of a review include conclusions reached by virtue of section 83FA and the conclusions of the review are final, sub-paragraphs (4) and (5) of paragraph 24 of Schedule 24 to the Finance Act 2021 apply but with the following modifications—
- (a) references to the appeal under paragraph 22(b) of that Schedule are to be read as references to the review required to be undertaken under section 83C or 83E (as the case may be),
 - (b) references to the tribunal are to be read as references to HMRC, and
 - (c) references to cancelling a decision are to be read as references to concluding that HMRC's decision is to be cancelled.
- (2) For the purposes of subsection (1) the conclusions of a review are to be treated as final only if the period specified in subsection (3)(b), (4)(b) or (5) of section 83G for appealing the reviewed decision has ended and no appeal has been made within that period.]]

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. 83FB inserted (1.1.2023 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 118(2), **Sch. 27 para. 26**; [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 83FB.