Draft Order laid before the House of Commons under section 124(8) of the Finance Act 2008, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2014 No.

AGGREGATES LEVY
CLIMATE CHANGE LEVY
CUSTOMS AND EXCISE
FINANCIAL SERVICES
INSURANCE PREMIUM TAX
LANDFILL TAX
VALUE ADDED TAX

The Revenue and Customs (Amendment of Appeal Provisions for Out of Time Reviews) Order 2014

Made - - - - ***

Coming into force in accordance with article 1(2)

The Treasury make the following Order in exercise of the powers conferred by section 124(1), (2), (6) and (7)(b) of the Finance Act 2008(**1**).

In accordance with section 124(8) of that Act, a draft of this instrument was laid before the House of Commons and approved by resolution of that House.

Citation, commencement and effect

1.—(1) This Order may be cited as the Revenue and Customs (Amendment of Appeal Provisions for Out of Time Reviews) Order 2014.

(2) This Order comes into force on the first day of the month following the month in which this Order is made.

(3) This Order (except article 8(2)) has effect in relation to requests for a review out of time notified to Her Majesty's Revenue and Customs on or after the date it comes into force.

(**1**) 2008 c. 9.

Amendment to FA 1994: customs and excise duties

2. In section 16 of FA 1994(**2**) (appeals to a tribunal), for subsection (1D) substitute—

"(1D) In a case where HMRC are requested to undertake a review in accordance with section 15E(**3**)—

(a) an appeal may not be made to an appeal tribunal—

(i) unless HMRC have notified P, or the other person, as to whether or not a review will be undertaken, and

(ii) if HMRC have notified P, or the other person, that a review will be undertaken, until the conclusion date;

(b) any appeal where paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;

(c) if HMRC have notified P, or the other person, that a review will not be undertaken, an appeal may be made only if the appeal tribunal gives permission to do so.".

Amendment to FA 1994: insurance premium tax

3. In section 59G of FA 1994(**4**) (bringing of appeals), for subsection (4) substitute—

"(4) In a case where HMRC are requested to undertake a review by virtue of section 59E(**5**)—

(a) an appeal may not be made to an appeal tribunal—

(i) unless HMRC have notified P, or the other person, as to whether or not a review will be undertaken, and

(ii) if HMRC have notified P, or the other person, that a review will be undertaken, until the conclusion date;

(b) any appeal where paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;

(c) if HMRC have notified P, or the other person, that a review will not be undertaken, an appeal may be made only if the appeal tribunal gives permission to do so.".

Amendment to VATA 1994: value added tax

4. In section 83G of VATA 1994(**6**) (bringing of appeals), for subsection (4) substitute—

"(4) In a case where HMRC are requested to undertake a review in accordance with section 83E(**7**)—

(a) an appeal may not be made—

(i) unless HMRC have notified P, or the other person, as to whether or not a review will be undertaken, and

(ii) if HMRC have notified P, or the other person, that a review will be undertaken, until the conclusion date;

(b) any appeal where paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;

(**2**) 1994 c. 9. Sections 16(1) and (1A)-(1G) were substituted and inserted by S.I. 2009/56.
(**3**) Section 15E was inserted by S.I. 2009/56.
(**4**) Section 59G was inserted by S.I. 2009/56.
(**5**) Section 59E was inserted by S.I. 2009/56.
(**6**) 1994 c. 23. Section 83G was inserted by S.I. 2009/56.
(**7**) Section 83E was inserted by S.I. 2009/56.

(c) if HMRC have notified P, or the other person, that a review will not be undertaken, an appeal may be made only if the tribunal gives permission to do so.".

Amendment to FA 1996: landfill tax

5. In section 54G of FA 1996(**8**) (bringing of appeals), for subsection (4) substitute—

"(4) In a case where HMRC are requested to undertake a review by virtue of section 54E(**9**)—

(a) an appeal may not be made to an appeal tribunal—

(i) unless HMRC have notified P, or the other person, that a review will be undertaken, and

(ii) if HMRC have notified P, or the other person, that a review will be undertaken, until the conclusion date;

(b) any appeal where paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;

(c) if HMRC have notified P, or the other person, that a review will not be undertaken, an appeal may be made only if the appeal tribunal gives permission to do so.".

Amendment to FA 2000: climate change levy

6. In paragraph 121G of Schedule 6 to FA 2000(**10**) (bringing of appeals), for sub-paragraph (4) substitute—

"(4) In a case where HMRC are requested to undertake a review by virtue of paragraph 121E(**11**)—

(a) an appeal may not be made to an appeal tribunal—

(i) unless HMRC have notified P, or the other person, as to whether or not a review will be undertaken, and

(ii) if HMRC have notified P, or the other person, that a review will be undertaken, until the conclusion date;

(b) any appeal where paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;

(c) if HMRC have notified P, or the other person, that a review will not be undertaken, an appeal may be made only if the appeal tribunal gives permission to do so.".

Amendment to FA 2001: aggregates levy

7. In section 40G of FA 2001(**12**) (bringing of appeals), for subsection (4) substitute—

"(4) In a case where HMRC are requested to undertake a review by virtue of section 40E(**13**)—

(a) an appeal may not be made to an appeal tribunal—

(i) unless HMRC have notified P, or the other person, as to whether or not a review will be undertaken, and

(**8**) 1996 c. 8. Section 54G was inserted by S.I. 2009/56.
(**9**) Section 54E was inserted by S.I. 2009/56.
(**10**) 2000 c. 17. Paragraph 121G was inserted by S.I. 2009/56.
(**11**) Paragraph 121E was inserted by S.I. 2009/56.
(**12**) 2001 c. 9. Section 40G was inserted by S.I. 2009/56.
(**13**) Section 40E was inserted by S.I. 2009/56.