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

DRAFT STATUTORY INSTRUMENTS

2009 No.

TRIBUNALS AND INQUIRIES

The Revenue and Customs Appeals Order 2009

Made - - - -	*****
Coming into force - -	*1st April 2009*

The Treasury make the following Order in exercise of the powers conferred by sections 124(1) to (7) of the Finance Act 2008(**1**).

A draft of this Order was laid before and approved by resolution of the House of Commons in accordance with section 124(8) of the Finance Act 2008.

Citation and commencement

1. This Order may be cited as the Revenue and Customs Appeals Order 2009 and comes into force on 1st April 2009.

Amendment of the Oil Taxation Act 1975

2. For paragraph 14(11) of Schedule 2 to the Oil Taxation Act 1975(**2**) (management and collection of petroleum revenue tax) substitute—

"(11) When an appeal is notified to the tribunal, the decision of the tribunal on the appeal is final and conclusive.

(12) But sub-paragraph (11) is subject to—

(a) sections 9 to 14 of the Tribunals, Courts and Enforcement Act 2007(**3**),

(b) Tribunal Procedure Rules, and

(c) any provision of this Schedule.".

(**1**) 2008 c. 9.
(**2**) 1975 c. 22. Paragraph 14(11) was amended by S.I. 2009/56 which comes into force on 1st April 2009.
(**3**) 2007 c. 15.

Amendment of the Social Security Contributions (Transfer of Functions, etc.) Act 1999

3. After section 13(2) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(**4**) insert—

"(2A) Regulations under subsection (1) above may provide for sections 11(2) and 13(2) of the Tribunals, Courts and Enforcement Act 2007(**5**) to apply with such modifications as may be specified in the regulations in relation to an appeal to the tribunal under this Part.".

Amendment of the Counter-Terrorism Act 2008

4. The Schedule contains amendments to the Counter-Terrorism Act 2008(**6**).

Amendment of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

5. After article 12(2) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(**7**) insert—

"(2A) Regulations under paragraph (1) above may provide for sections 11(2) and 13(2) of the Tribunals Courts and Enforcement Act 2007 to apply with such modifications as may be specified in the regulations in relation to an appeal to the tribunal under this Part.".

Amendment of the Social Security Contributions (Decisions and Appeals) Regulations 1999

6. For regulation 12 of the Social Security Contributions (Decisions and Appeals) Regulations 1999(**8**) substitute—

"**Appeals from the tribunal**

12.—(1) Section 56 of the Management Act (payment of tax where there is a further appeal) shall apply to appeals from the tribunal under Part II of the Transfer Act and Part III of the Transfer Order.

(2) For the purposes of sections 11(2) and 13(2) of the Tribunals, Courts and Enforcement Act 2007(**9**) a party to the case includes—

(a) the appellant and HMRC;

(b) in the case of an appeal against a decision relating to a person's entitlement to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, the employee or employer concerned; and

(c) in any other case, any other person named in the decision.".

Amendment of the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009

7. Omit paragraph 74(7) of Schedule 1 and paragraph 67 of Schedule 2 to the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009(**10**).

(**4**) 1999 c. 2. Section 13 was also amended by S.I. 2009/56.
(**5**) 2007 c. 15.
(**6**) 2008 c. 28.
(**7**) S.I.1999 /671. Paragraph 12 was also amended by S.I. 2009/56.
(**8**) S.I.1999/1027. Regulation 12 was also amended by S.I. 2009/56.
(**9**) 2007 c. 15.
(**10**) S.I. 2009/56.

Name
Two of the Lords Commissioners of Her
Date Majesty's Treasury