
STATUTORY INSTRUMENTS

2007 No. 1509

The Control of Cash (Penalties) Regulations 2007

6. On an appeal under regulation [^{F1}4], the tribunal has the power to —
- (a) quash or vary any decision of the Commissioners, including the power to reduce any penalty to such amount (including nil) as it thinks proper; and
 - (b) substitute its own decision for any decision quashed on appeal.

Textual Amendments

- F1** Word in [reg. 6](#) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 2 para. 166](#) (with Sch. 3 paras. 2-4)

Changes to legislation:

There are currently no known outstanding effects for the The Control of Cash (Penalties) Regulations 2007, Section 6.