

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Control of Cash (Penalties) Regulations 2007

162.—(1) Regulation 3 (power to impose penalties) is amended as follows.

(2) For paragraph (2) substitute—

“(2) Where the Commissioners decide to impose a penalty under this regulation, they must forthwith—

(a) inform the person in writing of their decision to impose the penalty and its amount, of their reasons for imposing the penalty and of the right to appeal to the tribunal; and at the same time

(b) offer the person a review under regulation 4A.”.

Commencement Information

11 Sch. 2 para. 162 in force at 1.4.2009, see **art. 1(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 162.