
STATUTORY INSTRUMENTS

2014 No. 1264

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

Amendment to FA 1994: customs and excise duties

2. In section 16 of FA 1994⁽¹⁾ (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⁽²⁾—
- (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.”.

⁽¹⁾ 1994 c. 9. Sections 16(1) and (1A)-(1G) were substituted and inserted by [S.I. 2009/56](#).
⁽²⁾ Section 15E was inserted by [S.I. 2009/56](#).