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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

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

**Amendment to the Transfer of Funds (Information on the Payer) Regulations 2007:  
decisions to impose penalties on payment service providers**

**12.** In regulation 12F of the Transfer of Funds (Information on the Payer) Regulations 2007<sup>(1)</sup> (bringing of appeals against decisions of the Commissioners), for paragraph (4) substitute—

“(4) In a case where the Commissioners are requested to undertake a review in accordance with regulation 12D<sup>(2)</sup>—

- (a) an appeal may not be made—
  - (i) unless the Commissioners have notified P as to whether or not a review will be undertaken, and
  - (ii) if the Commissioners have notified P that a review will be undertaken, until the conclusion date;
- (b) any appeal where sub-paragraph (a)(ii) applies is to be made within the period of 30 days beginning with the conclusion date;
- (c) if the Commissioners have notified P that a review will not be undertaken, an appeal may be made only if the tribunal gives permission to do so.”.

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(1) [S.I. 2007/3298](#). Regulation 12F was inserted by [S.I. 2009/56](#).  
(2) Regulation 12D was inserted by [S.I. 2009/56](#).