
DRAFT STATUTORY INSTRUMENTS

2014 No.

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

Amendment to FA 1996: landfill tax

- 5.** In section 54G of FA 1996⁽¹⁾ (bringing of appeals), for subsection (4) substitute—
- “(4) In a case where HMRC are requested to undertake a review by virtue of section 54E⁽²⁾—
- (a) an appeal may not be made to an appeal tribunal—
 - (i) unless HMRC have notified P, or the other person, that 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) 1996 c. 8. Section 54G was inserted by [S.I. 2009/56](#).
(2) Section 54E was inserted by [S.I. 2009/56](#).