
DRAFT STATUTORY INSTRUMENTS

2014 No.

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

Amendment to the Export (Penalty) Regulations 2003: export penalties

9. In regulation 9F of the Export (Penalty) Regulations 2003⁽¹⁾ (bringing of appeals), for paragraph (4) substitute—

“(4) In a case where HMRC are requested to undertake a review in accordance with regulation 9D⁽²⁾—

- (a) an appeal may not be made to an appeal tribunal—
 - (i) unless HMRC have notified P as to whether or not a review will be undertaken, and
 - (ii) if HMRC 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 HMRC have notified P that a review will not be undertaken, an appeal may be made only if the appeal tribunal gives permission to do so.”.

(1) [S.I. 2003/3102](#). Regulation 9F was inserted [S.I. 2009/56](#).
(2) Regulation 9D was inserted by [S.I. 2009/56](#).