

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### Money Laundering Regulations 2007

**172.**—(1) Regulation 43 (review procedure) is amended as follows.

(2) For the heading substitute “Appeals against decisions of the Commissioners”.

(3) In paragraph (2) for “by notice to the Commissioners require them to review that decision” substitute “appeal to the tribunal in accordance with regulation 43F”.

(4) For paragraphs (3) to (5) substitute—

“(3) The provisions of Part 5 of the Value Added Tax Act 1994 (appeals)<sup>(1)</sup>, subject to the modifications set out in paragraph 1 of Schedule 5 to these Regulations, apply in respect of appeals to a tribunal made under this regulation as they apply in respect of appeals made to the tribunal under section 83 (appeals) of that Act.

(4) A tribunal hearing an appeal under paragraph (2) has the power to—

(a) quash or vary any decision of the supervisory authority, including the power to reduce any penalty to such amount (including nil) as it thinks proper, and

(b) substitute its own decision for any decision quashed on appeal.

(5) The modifications in Schedule 5 have effect for the purposes of appeals made under this regulation.

(6) For the purposes of appeals under this regulation, the meaning of “tribunal” is as defined in section 82 of the Value Added Tax Act 1994.”.

#### Commencement Information

**II** Sch. 2 para. 172 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) 1994 c. 23. Sections 83A to 83G were inserted by paragraph 220 of Schedule 1 to this Order and sections 85A and 85B by paragraph 223 of that Schedule.

**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 172.