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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order comes into force on 1st April 2009. It follows the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009(1) (“the original Order”) which implements the main transfer of Her Majesty’s Revenue and Customs appeals to the new tribunal system and provides for a review of appealable decisions.

This Order provides new review provisions in relation to HMRC aspects of the appeals provisions introduced by the Counter-Terrorism Act 2008(2) and replaces two provisions in the original Order so that rights of further appeal are retained (in the Oil Taxation Act 1975(3) and the Social Security Contributions (Decisions and Appeals) Regulations 1999(4)).

Article 1 provides for citation and commencement.

Articles 2 and 6 replace the provisions relating to rights of further appeal and Article 7 omits the two provisions from the original Order.

Articles 3 and 5 amend the relevant section of the Social Security Contributions (Transfer of Functions etc.) Act 1999(5) (and its Northern Ireland counterpart) to allow for any further amendment of regulation 12 of the Social Security Contributions (Decisions and Appeals) Regulations 1999.

Article 4 and the Schedule insert the new review provisions into the Counter-Terrorism Act 2008.

An Impact Assessment has not been prepared in respect of this Order. An Impact Assessment covering the changes made by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 was published with that Order. A copy is annexed to the Explanatory Memorandum to that Order, which is available alongside the instrument on the OPSI website.

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(1) S.I. 2009/56.  
(2) 2008 c. 28.  
(3) 1975 c. 22. Paragraph 14(11) of Schedule 2 was amended by S.I. 2009/56.  
(4) S.I. 1999/1027. Regulation 12 was amended by S.I. 2009/56.  
(5) 1999 c. 2.