
STATUTORY INSTRUMENTS

2014 No. 1264

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

Amendment to FA 2000: climate change levy

6. In paragraph 121G of Schedule 6 to FA 2000(1) (bringing of appeals), for sub-paragraph (4) substitute—

“(4) In a case where HMRC are requested to undertake a review by virtue of paragraph 121E(2)—

- (a) an appeal may not be made to an appeal tribunal—
 - (i) unless HMRC have notified P, or the other person, as to whether or not 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.”