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STATUTORY INSTRUMENTS

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**2014 No. 1264**

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

**Amendment to FA 2003: taxes and duties on importation and exportation: penalties**

**8.**—(1) Section 33F of FA 2003<sup>(1)</sup> (bringing of appeals) is amended as follows.

(2) In subsection (3) for “section 33C” substitute “section 33B”.

(3) For subsection (4) substitute—

“(4) In a case where HMRC are requested to undertake a review in accordance with section 33D<sup>(2)</sup>—

(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 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.”.

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(1) 2003 c. 14. Section 33F was inserted by S.I. 2009/56.

(2) Section 33D was inserted by S.I. 2009/56.