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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

**AGGREGATES LEVY  
CLIMATE CHANGE LEVY  
CUSTOMS AND EXCISE  
FINANCIAL SERVICES  
INSURANCE PREMIUM TAX  
LANDFILL TAX  
VALUE ADDED TAX**

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

*Made* - - - - - **\*\*\***

*Coming into force in accordance with article 1(2)*

**THE REVENUE AND CUSTOMS (AMENDMENT OF APPEAL  
PROVISIONS FOR OUT OF TIME REVIEWS) ORDER 2014**

1. Citation, commencement and effect
2. Amendment to FA 1994: customs and excise duties
3. Amendment to FA 1994: insurance premium tax
4. Amendment to VATA 1994: value added tax
5. Amendment to FA 1996: landfill tax
6. Amendment to FA 2000: climate change levy
7. Amendment to FA 2001: aggregates levy
8. Amendment to FA 2003: taxes and duties on importation and exportation:  
penalties
9. Amendment to the Export (Penalty) Regulations 2003: export penalties
10. Amendment to the Control of Cash (Penalties) Regulations 2007: decisions  
to impose penalties in relation to movements of cash
11. Amendment to the Money Laundering Regulations 2007: decisions  
associated with money laundering provisions

**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument:  
*The Revenue and Customs (Amendment of Appeal Provisions for Out of Time Reviews) Order 2014 No. 1264*

12. Amendment to the Transfer of Funds (Information on the Payer)  
Regulations 2007: decisions to impose penalties on payment service  
providers  
Signature  
Explanatory Note