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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 VATA 1994: value added tax**

- 4.** In section 83G of VATA 1994<sup>(1)</sup> (bringing of appeals), for subsection (4) substitute—
- “(4) In a case where HMRC are requested to undertake a review in accordance with section 83E<sup>(2)</sup>—
- (a) an appeal may not be made—
    - (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 tribunal gives permission to do so.”.

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<sup>(1)</sup> 1994 c. 23. Section 83G was inserted by S.I. 2009/56.

<sup>(2)</sup> Section 83E was inserted by S.I. 2009/56.