

STATUTORY INSTRUMENTS

**2003 No. 3102**

**The Export (Penalty) Regulations 2003**

**[<sup>F1</sup>Bringing of appeals**

**9F.**—(1) An appeal under regulation 9 is to be made to the appeal tribunal before—

- (a) the end of the period of 30 days beginning with the date of the document notifying the decision to which the appeal relates, or
- (b) if later, the end of the relevant period (within the meaning of regulation 9C).

(2) But that is subject to paragraphs (3) to (5).

(3) In a case where HMRC are required to undertake a review under regulation 9B—

- (a) an appeal may not be made until the conclusion date, and
- (b) any appeal is to be made within the period of 30 days beginning with the conclusion date.

[<sup>F2</sup>(4) In a case where HMRC are requested to undertake a review in accordance with regulation 9D—

- (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 sub-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.]

(5) In a case where regulation 9E(8) applies, an appeal may be made at any time from the end of the period specified in regulation 9E(6) to the date 30 days after the conclusion date.

(6) An appeal may be made after the end of the period specified in paragraph (1), (3)(b), (4)(b) or (5) if the appeal tribunal gives permission to do so.

(7) In this regulation “conclusion date” means the date of the document notifying the conclusions of the review.]

**Textual Amendments**

**F1** Regs. 9A-9F inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 124** (with Sch. 3 paras. 2-4)

**F2** [Reg. 9F\(4\) substituted \(1.6.2014\) by The Revenue and Customs \(Amendment of Appeal Provisions for Out of Time Reviews\) Order 2014 \(S.I. 2014/1264\)](#), arts. 1(2), **9** (with art. 1(3))

**Changes to legislation:**

There are currently no known outstanding effects for the The Export (Penalty) Regulations 2003, Section 9F.