

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Control of Cash (Penalties) Regulations 2007**

**167.** For regulation 7 substitute—

“7.—(1) An appeal shall not be entertained unless—

- (a) the amount which the Commissioners have imposed by way of a penalty has been paid to them; or
- (b) (i) the Commissioners are satisfied (on the application of the appellant), or  
(ii) the tribunal decides (the Commissioners not being so satisfied and on the application of the appellant),

that the requirement would cause the appellant to suffer hardship.

(2) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal as to the issue of hardship is final.”.

---

#### **Commencement Information**

**II** Sch. 2 para. 167 in force at 1.4.2009, see [art. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 167.