

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Transfer of Funds (Information on the Payer) Regulations 2007

179. After regulation 12 insert—

“Offer of review

12A.—(1) The Commissioners must offer a person (P) a review of a decision that has been notified to P if an appeal lies under regulation 12 in respect of the decision.

(2) The offer of the review must be made by notice given to P at the same time as the decision is notified to P.

(3) This regulation does not apply to the notification of the conclusions of a review.

Review by the Commissioners

12B.—(1) The Commissioners must review a decision if—

- (a) they have offered a review of the decision under regulation 12A, and
- (b) P notifies the Commissioners accepting the offer within 30 days from the date of the document containing the notification of the offer.

(2) But P may not notify acceptance of the offer if P has already appealed to the tribunal under regulation 12F.

(3) The Commissioners shall not review a decision if P has appealed to the tribunal under regulation 12F in respect of the decision.

Extensions of time

12C.—(1) If under regulation 12A, the Commissioners have offered P a review of a decision, the Commissioners may within the relevant period notify P that the relevant period is extended.

(2) If notice is given the relevant period is extended to the end of 30 days from—

- (a) the date of the notice, or
- (b) any other date set out in the notice or a further notice.

(3) In this regulation “relevant period” means—

- (a) the period of 30 days referred to in regulation 12B(1)(b), or
- (b) if notice has been given under paragraph (1) that period as extended (or as most recently extended) in accordance with paragraph (2).

Review out of time

12D.—(1) This regulation applies if—

- (a) The Commissioners have offered a review of a decision under regulation 12A, and
- (b) P does not accept the offer within the time allowed under regulation 12B(1)(b) or 12C(2).

(2) The Commissioners must review the decision under regulation 12B if—

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 179*. (See end of Document for details)

- (a) after the time allowed, P notifies the Commissioners in writing requesting a review out of time,
 - (b) the Commissioners are satisfied that P had a reasonable excuse for not accepting the offer or requiring review within the time allowed, and
 - (c) the Commissioners are satisfied that P made the request without unreasonable delay after the excuse had ceased to apply.
- (3) The Commissioners shall not review a decision if P has appealed to the tribunal under regulation 12F in respect of the decision.

Nature of review etc

12E.—(1) This regulation applies if the Commissioners are required to undertake a review under regulation 12B or 12D.

(2) The nature and extent of the review are to be such as appear appropriate to the Commissioners in the circumstances.

(3) For the purpose of paragraph (2), the Commissioners must, in particular, have regard to steps taken before the beginning of the review—

- (a) by the Commissioners in reaching the decision, and
- (b) by any person in seeking to resolve disagreement about the decision.

(4) The review must take account of any representations made by P at a stage which gives the Commissioners a reasonable opportunity to consider them.

(5) The review may conclude that the decision is to be—

- (a) upheld,
- (b) varied, or
- (c) cancelled.

(6) The Commissioners must give P notice of the conclusions of the review and their reasoning within—

- (a) a period of 45 days beginning with the relevant date, or
- (b) such other period as the Commissioners and P may agree.

(7) In paragraph (6) “relevant date” means—

- (a) the date the Commissioners received P’s notification accepting the offer of a review (in a case falling within regulation 12A), or
- (b) the date on which the Commissioners decided to undertake the review (in a case falling within regulation 12D).

(8) Where the Commissioners are required to undertake a review but do not give notice of the conclusions within the time period specified in paragraph (6), the review is to be treated as having concluded that the decision is upheld.

(9) If paragraph (8) applies, the Commissioners must notify P of the conclusion which the review is treated as having reached.

Bringing of appeals against decisions of the Commissioners

12F.—(1) An appeal under regulation 12 is to be made to the 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 12C).

- (2) But that is subject to paragraphs (3) to (5).
- (3) In a case where the Commissioners are required to undertake a review under regulation 12B—
 - (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.
- (4) In a case where the Commissioners are requested to undertake a review in accordance with regulation 12D—
 - (a) an appeal may not be made—
 - (i) unless the Commissioners have decided whether or not to undertake a review, and
 - (ii) if the Commissioners decide to undertake a review, until the conclusion date; and
 - (b) any appeal is to be made within the period of 30 days beginning with—
 - (i) the conclusion date (if the Commissioners decide to undertake a review), or
 - (ii) the date on which the Commissioners decide not to undertake a review.
- (5) In a case where regulation 12E(8) applies, an appeal may be made at any time from the end of the period specified in regulation 12E(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 tribunal gives permission to do so.
- (7) In this regulation “conclusion date” means the date of the document notifying the conclusions of the review.”.

Commencement Information

II Sch. 2 para. 179 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 179.