
STATUTORY INSTRUMENTS

2014 No. 1264

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

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

12. In regulation 12F of the Transfer of Funds (Information on the Payer) Regulations 2007⁽¹⁾ (bringing of appeals against decisions of the Commissioners), for paragraph (4) substitute—

“(4) In a case where the Commissioners are requested to undertake a review in accordance with regulation 12D⁽²⁾—

- (a) an appeal may not be made—
 - (i) unless the Commissioners have notified P as to whether or not a review will be undertaken, and
 - (ii) if the Commissioners 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 the Commissioners have notified P that a review will not be undertaken, an appeal may be made only if the tribunal gives permission to do so.”.

(1) [S.I. 2007/3298](#). Regulation 12F was inserted by [S.I. 2009/56](#).

(2) Regulation 12D was inserted by [S.I. 2009/56](#).