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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 FA 2001: aggregates levy**

7. In section 40G of FA 2001<sup>(1)</sup> (bringing of appeals), for subsection (4) substitute—
- “(4) In a case where HMRC are requested to undertake a review by virtue of section 40E<sup>(2)</sup>—
- (a) an appeal may not be made to an appeal tribunal—
    - (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 appeal tribunal gives permission to do so.”.

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(1) 2001 c. 9. Section 40G was inserted by S.I. 2009/56.  
(2) Section 40E was inserted by S.I. 2009/56.