
STATUTORY INSTRUMENTS

2007 No. 2157

The Money Laundering Regulations 2007

PART 5

ENFORCEMENT

Civil penalties, review and appeals

Appeals

44.—(1) A person may appeal from a decision by—

- (a) the Commissioners on a review under regulation 43; and
- (b) the Authority, the OFT or DETI under regulation 34 or 42.

(2) An appeal from a decision by—

- (a) the Commissioners is to a VAT and duties tribunal⁽¹⁾;
- (b) the Authority is to the Financial Services and Markets Tribunal⁽²⁾;
- (c) the OFT is to the Consumer Credit Appeals Tribunal⁽³⁾; and
- (d) DETI is to the High Court.

(3) The provisions of Part 5 of the Value Added Tax Act 1994⁽⁴⁾ (appeals), subject to the modifications set out in paragraph 1 of Schedule 5, apply in respect of appeals to a VAT and duties tribunal made under this regulation as they apply in respect of appeals made to such a tribunal under section 83 (appeals) of that Act.

(4) The provisions of Part 9 of the 2000 Act (hearings and appeals), subject to the modifications set out in paragraph 2 of Schedule 5, apply in respect of appeals to the Financial Services and Markets Tribunal made under this regulation as they apply in respect of references made to that Tribunal under that Act.

(5) Sections 40A (the Consumer Credit Appeals Tribunal), 41 (appeals to the Secretary of State under Part 3) and 41A (appeals from the Consumer Credit Appeals Tribunal) of the Consumer Credit Act 1974⁽⁵⁾ apply in respect of appeals to the Consumer Credit Appeal Tribunal made under this regulation as they apply in respect of appeals made to that Tribunal under section 41 of that Act.

(6) A VAT and duties tribunal hearing an appeal under paragraph (2) has the power to—

- (a) quash or vary any decision of the supervisory authority, including the power to reduce any penalty to such amount (including nil) as they think proper; and
- (b) substitute their own decision for any decision quashed on appeal.

(1) Established under section 82 of and Schedule 12 to the Value Added Tax Act 1994 (c.23).

(2) Established under section 132 of the 2000 Act.

(3) Established under section 40A of the Consumer Credit Act 1974 (c.39).

(4) 1994 c. 23.

(5) Sections 40A and 41A were inserted by respectively sections 55 and 57 of the Consumer Credit Act 2006 and section 41 was amended by section 56 of that Act.

(7) Notwithstanding paragraph (2)(c), until the coming into force of section 55 of the Consumer Credit Act 2006⁽⁶⁾ (the Consumer Credit Appeals Tribunal), an appeal from a decision by the OFT is to the Financial Services and Markets Tribunal and, for these purposes, the coming into force of that section shall not affect—

- (a) the hearing and determination by the Financial Service and Markets Tribunal of an appeal commenced before the coming into force of that section (“the original appeal”); or
- (b) any appeal against the decision of the Financial Services and Markets Tribunal with respect to the original appeal.

(8) The modifications in Schedule 5 have effect for the purposes of appeals made under this regulation.

⁽⁶⁾ 2006 c. 14.