

SCHEDULE 2

Article 3

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Capital Gains Tax Regulations 1967

1. The Capital Gains Tax Regulations 1967(1) are amended as follows.

Commencement Information

11 Sch. 2 para. 1 in force at 1.4.2009, see art. 1(2)

- 2.—(1) Regulation 2(1) (interpretation) is amended as follows.
 - (2) Omit the definition of “Commissioners”.
 - (3) Omit the definition of “references to the Income Tax Management Act 1964”.

Commencement Information

12 Sch. 2 para. 2 in force at 1.4.2009, see art. 1(2)

- 3.—(1) Regulation 8 (joinder of third parties in appeals) is amended as follows.
 - (2) In paragraph (2) for “the inspector” substitute “an officer of Revenue and Customs”.
 - (3) In paragraph (3) for “inspector” substitute “officer”.
 - (4) For paragraphs (4) and (5) substitute—
 - “(4) If the application is received by the officer before the appeal has been notified to the tribunal, the officer shall, if satisfied that it is proper to join the applicant as a party in the appeal, join the applicant as a third party and give notice of the joinder to the appellant and any other party to the appeal.
 - (5) If the application is received by the officer after the appeal has been notified to the tribunal, or the officer is not satisfied that it is proper to join the applicant as a party in the appeal, the officer shall refer the application to the tribunal, which may at its discretion allow or refuse the application.”.

Commencement Information

13 Sch. 2 para. 3 in force at 1.4.2009, see art. 1(2)

- 4.—(1) Regulation 9 (applications for determination of market value) is amended as follows.
 - (2) In paragraph (1) for “Commissioners” substitute “tribunal”.
 - (3) In paragraph (2) for “the inspector” substitute “an officer of Revenue and Customs”.
 - (4) Omit paragraph (3).
 - (5) In paragraph (4) for “inspector” substitute “officer”.
 - (6) Omit paragraph (5).
 - (7) In paragraph (6) for “(5)” substitute “(4)”.

(1) S.I. 1967/149.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

Commencement Information

I4 Sch. 2 para. 4 in force at 1.4.2009, see **art. 1(2)**

5.—(1) Regulation 12 (agreements in writing of market value or apportionment) is amended as follows.

(2) In paragraph (1)—

(a) for “510 of the Income Tax Act 1952” substitute “54 of the Taxes Management Act 1970”; and

(b) for “Commissioners” substitute “the tribunal”.

(3) In paragraph (2) for “the inspector or any other” substitute “an”.

Commencement Information

I5 Sch. 2 para. 5 in force at 1.4.2009, see **art. 1(2)**

6. Omit regulation 17.

Commencement Information

I6 Sch. 2 para. 6 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I1 Sch. 2 para. 1 in force at 1.4.2009, see **art. 1(2)**

I2 Sch. 2 para. 2 in force at 1.4.2009, see **art. 1(2)**

I3 Sch. 2 para. 3 in force at 1.4.2009, see **art. 1(2)**

I4 Sch. 2 para. 4 in force at 1.4.2009, see **art. 1(2)**

I5 Sch. 2 para. 5 in force at 1.4.2009, see **art. 1(2)**

I6 Sch. 2 para. 6 in force at 1.4.2009, see **art. 1(2)**

Income Tax (Life Assurance Premium Relief) Regulations 1978

7.—(1) Regulation 10 of the Income Tax (Life Assurance Premium Relief) Regulations 1978(2) (deficiency claims: supplemental provision) is amended as follows.

(2) In paragraph (3) for “shall lie to the Special Commissioners from” substitute “may be made against”.

(3) In paragraph (5) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.

Commencement Information

I7 Sch. 2 para. 7 in force at 1.4.2009, see **art. 1(2)**

Oil Taxation (Gas Banking Scheme) Regulations 1982

8.—(1) Regulation 7 of the Oil Taxation (Gas Banking Scheme) Regulations 1982(3) (appeals) is amended as follows.

(2) In paragraph (1)—

(a) after “may” insert “appeal”; and

(b) omit “appeal to the Special Commissioners”.

(3) In paragraph (4) for “Special Commissioners” substitute “tribunal”.

(4) After paragraph (4) insert—

“(5) The provisions of paragraphs 14A to 14I of Schedule 2 to the Oil Taxation Act 1975(4) shall apply in relation to appeals under this regulation, subject to any necessary modifications.”.

Commencement Information

I8 Sch. 2 para. 8 in force at 1.4.2009, see art. 1(2)

Income Tax (Interest Relief) Regulations 1982

9. The Income Tax (Interest Relief) Regulations 1982(5) are amended as follows

Commencement Information

I9 Sch. 2 para. 9 in force at 1.4.2009, see art. 1(2)

10.—(1) Regulation 14 (lender’s claims: supplementary provisions) is amended as follows.

(2) In paragraph (3) for “shall lie to the Special Commissioners from” substitute “may be made against”.

(3) In paragraph (5) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.

Commencement Information

I10 Sch. 2 para. 10 in force at 1.4.2009, see art. 1(2)

11.—(1) Regulation 19 (borrower’s appeals: supplementary provisions) is amended as follows.

(2) Omit paragraph (1).

(3) In paragraph (3) for “the General or Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.

Commencement Information

I11 Sch. 2 para. 11 in force at 1.4.2009, see art. 1(2)

(3) S.I. 1982/92.

(4) 1975 c. 22. Paragraphs 14A to 14I were inserted by paragraph 75 of Schedule 1 to this Order.

(5) S.I. 1982/1236.

Commencement Information

- I9** Sch. 2 para. 9 in force at 1.4.2009, see **art. 1(2)**
I10 Sch. 2 para. 10 in force at 1.4.2009, see **art. 1(2)**
I11 Sch. 2 para. 11 in force at 1.4.2009, see **art. 1(2)**

Stamp Duty Reserve Tax Regulations 1986

- 12.** The Stamp Duty Reserve Tax Regulations 1986(6) are amended as follows.

Commencement Information

- I12** Sch. 2 para. 12 in force at 1.4.2009, see **art. 1(2)**

- 13.**—(1) Regulation 2 (interpretation) is amended as follows.
 (2) Omit the definitions of “General Commissioners” and “Special Commissioners”.
 (3) Before the definition of “investment business” insert—
 ““HMRC” means Her Majesty’s Revenue and Customs;”.
 (4) After the definition of “the Treasury Regulations” insert—
 ““tribunal” has the same meaning as in the Taxes Management Act 1970;”.

Commencement Information

- I13** Sch. 2 para. 13 in force at 1.4.2009, see **art. 1(2)**

- 14.**—(1) Regulation 8 (appeals against determination)(7) is amended as follows.
 (2) For paragraph (2) substitute—
 “(2) Sections 49D, 49G and 49H of the Taxes Management Act 1970(8) provide for notification of the appeal to the tribunal.”.
 (3) In paragraph (3) after “may be” insert “notified”.
 (4) In paragraph (4)—
 (a) after “may be” insert “notified”; and
 (b) after “appropriate” insert “Lands”.
 (5) After paragraph (4) insert—
 “(4ZA) The appeal may be notified under subsections (3) or (4) only if it could be notified to the tribunal under section 49D, 49G or 49H of the Taxes Management Act 1970.”
 (6) For paragraph (4A) substitute—
 “(4A) If and so far as the question in dispute on any appeal under this section which has been notified to the tribunal or the High Court is a question as to the value of land in the United Kingdom, the question shall be determined on a reference to the appropriate Lands tribunal.”.

(6) S.I. 1986/1711.

(7) Regulation 8 was amended by regulations 1 to 3 of S.I. 1993/3110 and by S.I. 1997/2430.

(8) 1970 c. 9. Sections 49A to 49I were inserted by paragraph 30 of Schedule 1 to this Order.

- (7) In subsection (4B) after “appropriate” insert “Lands”.
- (8) Omit paragraph (4C).
- (9) In paragraph (4D)—
 - (a) for “The Special Commissioners shall on an appeal to them” substitute “On an appeal that is notified to the tribunal, the tribunal shall”; and
 - (b) omit “they are”.

Commencement Information

I14 Sch. 2 para. 14 in force at 1.4.2009, see **art. 1(2)**

- 15.** For regulation 9 substitute—

“Late notice of appeal

- 9.**—(1) This regulation applies in a case where—
- (a) notice of appeal may be given to HMRC under regulation 8, but
 - (b) no notice is given before the relevant time limit.
- (2) Notice may be given after the relevant time limit if—
- (a) HMRC agree, or
 - (b) where HMRC do not agree, the tribunal gives permission.
- (3) If the following conditions are met, HMRC shall agree to notice being given after the relevant time limit.
- (4) Condition A is that the appellant has made a request in writing to HMRC to agree to the notice being given.
- (5) Condition B is that HMRC are satisfied that there was reasonable excuse for not giving the notice before the relevant time limit.
- (6) Condition C is that HMRC are satisfied that the request under paragraph (4) was made without unreasonable delay after the reasonable excuse ceased.
- (7) If a request of the kind referred to in paragraph (4) is made, HMRC must notify the appellant whether or not HMRC agree to the appellant giving notice of appeal after the relevant time limit.
- (8) In this regulation “relevant time limit”, in relation to notice of appeal, means the time before which the notice is to be given (but for this regulation).”.

Commencement Information

I15 Sch. 2 para. 15 in force at 1.4.2009, see **art. 1(2)**

- 16.** Omit regulation 10.

Commencement Information

I16 Sch. 2 para. 16 in force at 1.4.2009, see **art. 1(2)**

17.—(1) The Table in Part I of the Schedule (which applies the provisions of the Taxes Management Act 1970 specified in the first column of that Table, subject to any modification specified in the second column of that Table)(9) is amended as follows.

- (2) Omit the entries in both columns for section 46A.
- (3) After the entry for Section 26(2) insert—
 - (a) “47C”, “49A(1) to (3)” and “49B” in the first column and “—” by each entry in the second column;
 - (b) “49C” in the first column and “in subsection (4) from “is to be treated” to the end substitute “is to be treated as conclusive for the purposes of Part IV of the Finance Act 1986, and where appropriate, Part II of Schedule II to the Finance Act 1999 against a person on whom the notice is served.”” and “omit subsection (5)” in the second column;
 - (c) “49D and 49E” in the first column and “—” by each entry in the second column;
 - (d) “49F” in the first column and “in subsection (2) from “are to be treated” to the end substitute “are to be treated as conclusive for the purposes of Part IV of the Finance Act 1986, and where appropriate, Part II of Schedule II to the Finance Act 1999 against a person on whom the notice is served”” and “omit subsection (3)” in the second column; and
 - (e) “49G, 49H, 49I” in the first column and “—” by each entry in the second column.
- (4) Omit the entries in both columns for section 53, sections 56B to 56D and section 93(3).
- (5) In the entry for section 100B omit the entry in the second column for subsection (3).
- (6) For the entries for section 100C substitute “100C” in the first column and “—” in the second column.
- (7) In the entry for section 101 in the second column omit “for the word “any” in the second place in which it occurs substitute “the Special””.
- (8) In the entry in the second column for section 103(1) omit “; and before the word “Commissioners” insert “Special”.”.
- (9) Omit the entries in both columns for section 103(4).
- (10) In the entry for section 118(2) in the second column for “Before the word “Commissioners” insert “Special”; and after” substitute “After”.

Commencement Information

I17 Sch. 2 para. 17 in force at 1.4.2009, see art. 1(2)

18. Part II of the Schedule (which restates the provisions of the Taxes Management Act 1970 specified in Part I of the Schedule as modified where appropriate) is amended as follows.

Commencement Information

I18 Sch. 2 para. 18 in force at 1.4.2009, see art. 1(2)

19. For Part V (appeals and other proceedings) (as modified) substitute—

(9) The table has been amended. Relevant amendments were made by regulation 7(11) of S.I. 1993/3110.

“47C Meaning of tribunal

In this Act “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

49A Appeal: HMRC review or determination by tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) In such a case—
 - (a) the appellant may notify HMRC that the appellant requires HMRC to review the matter in question (see section 49B),
 - (b) HMRC may notify the appellant of an offer to review the matter in question (see section 49C), or
 - (c) the appellant may notify the appeal to the tribunal (see section 49D).
- (3) See sections 49G and 49H for provision about notifying appeals to the tribunal after a review has been required by the appellant or offered by HMRC.

49B Appellant requires review by HMRC

- (1) Subsections (2) and (3) apply if the appellant notifies HMRC that the appellant requires HMRC to review the matter in question.
- (2) HMRC must, within the relevant period, notify the appellant of HMRC’s view of the matter in question.
- (3) HMRC must review the matter in question in accordance with section 49E.
- (4) The appellant may not notify HMRC that the appellant requires HMRC to review the matter in question and HMRC shall not be required to conduct a review if—
 - (a) the appellant has already given a notification under this section in relation to the matter in question,
 - (b) HMRC have given a notification under section 49C in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal under section 49D.
- (5) In this section “relevant period” means—
 - (a) the period of 30 days beginning with the day on which HMRC receive the notification from the appellant, or
 - (b) such longer period as is reasonable.

49C HMRC offer review

- (1) Subsections (2) to (6) apply if HMRC notify the appellant of an offer to review the matter in question.
- (2) When HMRC notify the appellant of the offer, HMRC must also notify the appellant of HMRC’s view of the matter in question.
- (3) If, within the acceptance period, the appellant notifies HMRC of acceptance of the offer, HMRC must review the matter in question in accordance with section 49E.
- (4) If the appellant does not give HMRC such a notification within the acceptance period HMRC’s view of the matter in question is to be treated as conclusive for the purposes of Part IV of the Finance Act 1986, and where appropriate, Part II of Schedule II to the Finance Act 1999 against a person on whom the notice is served.

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(6) Subsection (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 49H.

(7) HMRC may not notify the appellant of an offer to review the matter in question (and, accordingly, HMRC shall not be required to conduct a review) if—

- (a) HMRC have already given a notification under this section in relation to the matter in question,
- (b) the appellant has given a notification under section 49B in relation to the matter in question, or
- (c) the appellant has notified the appeal to the tribunal under section 49D.

(8) In this section “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.

49D Notifying appeal to the tribunal

(1) This section applies if notice of appeal has been given to HMRC.

(2) The appellant may notify the appeal to the tribunal.

(3) If the appellant notifies the appeal to the tribunal, the tribunal is to decide the matter in question.

(4) Subsections (2) and (3) do not apply in a case where—

- (a) HMRC have given a notification of their view of the matter in question under section 49B, or
- (b) HMRC have given a notification under section 49C in relation to the matter in question.

(5) In a case falling within subsection (4)(a) or (b), the appellant may notify the appeal to the tribunal, but only if permitted to do so by section 49G or 49H.

49E Nature of review etc

(1) This section applies if HMRC are required by section 49B or 49C to review the matter in question.

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

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

- (a) by HMRC in deciding the matter in question, and
- (b) by any person in seeking to resolve disagreement about the matter in question.

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

(5) The review may conclude that HMRC’s view of the matter in question is to be—

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

(6) HMRC must notify the appellant of the conclusions of the review and their reasoning within—

- (a) the period of 45 days beginning with the relevant day, or

- (b) such other period as may be agreed.
- (7) In subsection (6) “relevant day” means—
 - (a) in a case where the appellant required the review, the day when HMRC notified the appellant of HMRC’s view of the matter in question,
 - (b) in a case where HMRC offered the review, the day when HMRC received notification of the appellant’s acceptance of the offer.
- (8) Where HMRC are required to undertake a review but do not give notice of the conclusions within the time period specified in subsection (6), the conclusion of the review is deemed to be that HMRC’s view of the matter in question (see sections 49B(2) and 49C(2)) is upheld.
- (9) If subsection (8) applies, HMRC must notify the appellant of the conclusion which the review is treated as having reached.

49F Effect of conclusions of review

- (1) This section applies if HMRC give notice of the conclusions of a review (see section 49E(6) and (9)).
- (2) The conclusions are to be treated as conclusive for the purposes of Part IV of the Finance Act 1986, and where appropriate, Part II of Schedule II to the Finance Act 1999 against a person on whom the notice is served.
- (4) Subsection (2) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 49G.

49G Notifying appeal to tribunal after review concluded

- (1) This section applies if—
 - (a) HMRC have given notice of the conclusions of a review in accordance with section 49E, or
 - (b) the period specified in section 49E(6) has ended and HMRC have not given notice of the conclusions of the review.
- (2) The appellant may notify the appeal to the tribunal within the post-review period.
- (3) If the post-review period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this section “post-review period” means—
 - (a) in a case falling within subsection (1)(a) the period of 30 days beginning with the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 49E(6), or
 - (b) in a case falling within subsection (1)(b), the period that—
 - (i) begins with the day following the last day of the period specified in section 49E(6), and
 - (ii) ends 30 days after the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 49E(9).

49H Notifying appeal to tribunal after review offered but not accepted

- (1) This section applies if—

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- (a) HMRC have offered to review the matter in question (see section 49C), and
 - (b) the appellant has not accepted the offer.
- (2) The appellant may notify the appeal to the tribunal within the acceptance period.
- (3) But if the acceptance period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this section “acceptance period” has the same meaning as in section 49C.

49I Interpretation of sections 49A to 49H

- (1) In sections 49A to 49H—
- (a) “matter in question” means the matter to which an appeal relates;
 - (b) a reference to a notification is a reference to a notification in writing.
- (2) In sections 49A to 49H a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
- (a) notification of HMRC’s view under section 49B(2);
 - (b) notification by HMRC of an offer of review (and of their view of the matter) under section 49C;
 - (c) notification of the conclusions of a review under section 49E(6); and
 - (d) notification of the deemed conclusions of a review under section 49E(9).
- (3) But if a notification falling within any of the paragraphs of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.”

Commencement Information

I19 Sch. 2 para. 19 in force at 1.4.2009, see **art. 1(2)**

- 20.**—(1) Part X (penalties etc) (as modified) is amended as follows.
- (2) Omit section 93(3) (as modified).
- (3) In section 100B (as modified)(**10**)—
- (a) in subsection (2)—
 - (i) for “Special Commissioners” (in each place) substitute “First-tier Tribunal”;
 - (ii) omit “to them” (in each place); and
 - (iii) in paragraph (b)(iii) and (iv) for “as they consider” substitute “as it considers”; and
 - (b) for subsection (3) substitute—

“(3) In addition to any right of appeal on a point of law under section 11(2) of the TCEA 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which had been determined under subsection (2), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(10) Sections 100 to 100D (as modified) were substituted for section 100 by regulations 1, 2, and 7 of [S.I. 1993/3110](#).

(3A) Section 11(3) and (4) of the TCEA 2007 applies to the right of appeal under subsection (3) as it applies to the right of appeal under section 11(2) of that Act.

(3B) On an appeal under this section the Upper Tribunal has the same powers as are conferred on the First-tier Tribunal by virtue of this section.”.

(4) In section 100C (as modified)—

- (a) in the heading for “Commissioners” substitute “First-tier Tribunal”;
- (b) in subsection (1) for “Special Commissioners” substitute “First-tier Tribunal”;
- (c) for subsection (2) substitute—

“(2) the person liable to the penalty shall be a party to the proceedings.”;

- (d) in subsection (3) for “Special Commissioners” substitute “First-tier Tribunal”;
- (e) for subsection (4) substitute—

“(4) In addition to any right of appeal on a point of law under section 11(2) of the TCEA 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which had been determined under subsection (1), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(4A) section 11(3) and (4) of the TCEA 2007 applies to the right of appeal under subsection (4) as it applies to the right of appeal under section 11(2) of that Act.”; and

- (f) in subsection (5) for “court”, in each place, substitute “Upper Tribunal”.

(5) In section 101 (as modified) for “the Special Commissioners on appeal” substitute “a tribunal on an appeal notified to it”.

(6) In section 103(1) and (4) (as modified) for “Special Commissioners” substitute “tribunal”.

Commencement Information

I20 Sch. 2 para. 20 in force at 1.4.2009, see **art. 1(2)**

21.—(1) Part XI (miscellaneous and supplemental) (as modified) is amended as follows.

(2) In section 118 (as modified)—

- (a) in subsection (1) insert the following definitions at the appropriate places—

““HMRC” means “Her Majesty’s Revenue and Customs;”;

““the TCEA 2007” means the Tribunals, Courts and Enforcement Act 2007;”;

“tribunal” is to be read in accordance with section 47C;”;

- (b) in subsection (2) for “Special Commissioners” substitute “tribunal”.

Commencement Information

I21 Sch. 2 para. 21 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I12 Sch. 2 para. 12 in force at 1.4.2009, see **art. 1(2)**

I13 Sch. 2 para. 13 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, SCHEDULE 2. (See end of Document for details)

- I14** Sch. 2 para. 14 in force at 1.4.2009, see [art. 1\(2\)](#)
- I15** Sch. 2 para. 15 in force at 1.4.2009, see [art. 1\(2\)](#)
- I16** Sch. 2 para. 16 in force at 1.4.2009, see [art. 1\(2\)](#)
- I17** Sch. 2 para. 17 in force at 1.4.2009, see [art. 1\(2\)](#)
- I18** Sch. 2 para. 18 in force at 1.4.2009, see [art. 1\(2\)](#)
- I19** Sch. 2 para. 19 in force at 1.4.2009, see [art. 1\(2\)](#)
- I20** Sch. 2 para. 20 in force at 1.4.2009, see [art. 1\(2\)](#)
- I21** Sch. 2 para. 21 in force at 1.4.2009, see [art. 1\(2\)](#)

Charitable Deductions (Approved Schemes) Regulations 1986

22.—(1) Regulation 8 of the Charitable Deductions (Approved Schemes) Regulations 1986**(11)** (appeals) is amended as follows.

- (2) In paragraph (1)—
 - (a) after “may” insert “appeal; and
 - (b) omit from “, require the matter” to the end of the paragraph.
- (3) In paragraph (2)—
 - (a) after “may” insert “appeal; and
 - (b) omit from “, require the matter” to the end of the paragraph.

Commencement Information

- I22** Sch. 2 para. 22 in force at 1.4.2009, see [art. 1\(2\)](#)

Venture Capital Trust Regulations 1995

23. The Venture Capital Trust Regulations 1995**(12)** are amended as follows.

Commencement Information

- I23** Sch. 2 para. 23 in force at 1.4.2009, see [art. 1\(2\)](#)

24. In regulation 4(4) (approval of a company) omit “to the Special Commissioners”.

Commencement Information

- I24** Sch. 2 para. 24 in force at 1.4.2009, see [art. 1\(2\)](#)

25. In regulation 5(3) (refusal of approval of a company) omit “to the Special Commissioners”.

Commencement Information

- I25** Sch. 2 para. 25 in force at 1.4.2009, see [art. 1\(2\)](#)

26. In regulation 6(3) (withdrawal of approval of a company) omit “to the Special Commissioners”.

(11) S.I. 1986/2211.

(12) S.I. 1995/1979.

Commencement Information

I26 Sch. 2 para. 26 in force at 1.4.2009, see **art. 1(2)**

- 27.**—(1) Regulation 7 (appeals to the Special Commissioners) is amended as follows.
- (2) In the heading for “Special Commissioners” substitute “tribunal”.
- (3) In paragraph (1) omit “to the Special Commissioners”.
- (4) In paragraph (3)—
- (a) for “Special Commissioners shall on appeal” substitute “tribunal shall, on an appeal notified to it,”; and
- (b) omit “they are”.
- (5) In paragraph (4) for “Special Commissioners” substitute “tribunal”.
- (6) In paragraph (5)—
- (a) for “Special Commissioners allow” substitute “tribunal allows”; and
- (b) for “they” substitute “the tribunal”.

Commencement Information

I27 Sch. 2 para. 27 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

- I23** Sch. 2 para. 23 in force at 1.4.2009, see **art. 1(2)**
- I24** Sch. 2 para. 24 in force at 1.4.2009, see **art. 1(2)**
- I25** Sch. 2 para. 25 in force at 1.4.2009, see **art. 1(2)**
- I26** Sch. 2 para. 26 in force at 1.4.2009, see **art. 1(2)**
- I27** Sch. 2 para. 27 in force at 1.4.2009, see **art. 1(2)**

Taxation of Income from Land (Non-residents) Regulations 1995

28. The Taxation of Income from Land (Non-residents) Regulations 1995(**13**) are amended as follows.

Commencement Information

I28 Sch. 2 para. 28 in force at 1.4.2009, see **art. 1(2)**

- 29.**—(1) Regulation 6 (multiple branches) is amended as follows.
- (2) Omit paragraph (9).
- (3) In paragraph (10)—
- (a) for “The General Commissioners or, as the case may be, the Special Commissioners shall on appeal to them” substitute “The tribunal shall, on an appeal notified to it,”; and
- (b) omit “they are”.

(13) S.I. 1995/2902.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

Commencement Information

I29 Sch. 2 para. 29 in force at 1.4.2009, see **art. 1(2)**

- 30.**—(1) Regulation 9(8) (calculation of payment of tax by agent) is amended as follows.
- (2) Omit “shall lie to the Special Commissioners”.
 - (3) Omit “, and the appeal”.

Commencement Information

I30 Sch. 2 para. 30 in force at 1.4.2009, see **art. 1(2)**

- 31.**—(1) Regulation 17 (application for gross payment of property income) is amended as follows.
- (2) Omit paragraph (8).
 - (3) In paragraph (9)—
 - (a) for “The General Commissioners or the Special Commissioners, as the case may be, shall on appeal to them” substitute “The tribunal shall, on an appeal notified to it,”; and
 - (b) omit “they are”.

Commencement Information

I31 Sch. 2 para. 31 in force at 1.4.2009, see **art. 1(2)**

- 32.**—(1) Regulation 19 (withdrawal of approval under regulation 17) is amended as follows.
- (2) Omit paragraph (5).
 - (3) In paragraph (6)—
 - (a) for “The General Commissioners or the Special Commissioners, as the case may be, shall on appeal to them” substitute “The tribunal shall, on an appeal notified to it,”; and
 - (b) omit “they are”.

Commencement Information

I32 Sch. 2 para. 32 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

- I28** Sch. 2 para. 28 in force at 1.4.2009, see **art. 1(2)**
- I29** Sch. 2 para. 29 in force at 1.4.2009, see **art. 1(2)**
- I30** Sch. 2 para. 30 in force at 1.4.2009, see **art. 1(2)**
- I31** Sch. 2 para. 31 in force at 1.4.2009, see **art. 1(2)**
- I32** Sch. 2 para. 32 in force at 1.4.2009, see **art. 1(2)**

Customs Reviews and Appeals (Tariff and Origin) Regulations 1997

33. The Customs Reviews and Appeals (Tariff and Origin) Regulations 1997(14) are amended as follows.

Commencement Information

I33 Sch. 2 para. 33 in force at 1.4.2009, see art. 1(2)

- 34.—(1) Regulation 3 is amended as follows.
- (2) For “Section 14” substitute “Sections 13A to 16”.
 - (3) For “as it applies” substitute “as they apply”.
 - (4) For “14(1)” substitute “13A(2)”.

Commencement Information

I34 Sch. 2 para. 34 in force at 1.4.2009, see art. 1(2)

35. In regulation 4 after “Schedule 5 to the Act” insert “and as if any decision mentioned in (a) of that regulation were mentioned in section 13A(2)(a) to (h) of that Act”.

Commencement Information

I35 Sch. 2 para. 35 in force at 1.4.2009, see art. 1(2)

- 36.—(1) Regulation 5 is amended as follows.
- (2) For “Section 14” substitute “Sections 13A to 16”.
 - (3) For “as it applies” substitute “as they apply”.
 - (4) For “14(1)” substitute “13A(2)”.

Commencement Information

I36 Sch. 2 para. 36 in force at 1.4.2009, see art. 1(2)

37. In regulation 6 after “Schedule 5 to the Act” insert “and as if any decision mentioned in (a) of that regulation were mentioned in section 13A(2)(a) to (h) of that Act”.

Commencement Information

I37 Sch. 2 para. 37 in force at 1.4.2009, see art. 1(2)

Commencement Information

I33 Sch. 2 para. 33 in force at 1.4.2009, see art. 1(2)

I34 Sch. 2 para. 34 in force at 1.4.2009, see art. 1(2)

I35 Sch. 2 para. 35 in force at 1.4.2009, see art. 1(2)

I36 Sch. 2 para. 36 in force at 1.4.2009, see [art. 1\(2\)](#)

I37 Sch. 2 para. 37 in force at 1.4.2009, see [art. 1\(2\)](#)

Air Passenger Duty and Other Indirect Taxes (Interest Rate) Regulations 1998

38. The Air Passenger Duty and Other Indirect Taxes (Interest Rate) Regulations 1998⁽¹⁵⁾ are amended as follows.

Commencement Information

I38 Sch. 2 para. 38 in force at 1.4.2009, see [art. 1\(2\)](#)

39.—(1) Regulation 4(1) (applicable rate of interest payable to the Commissioners etc)⁽¹⁶⁾ is amended as follows.

(2) In sub-paragraph (a) for “paragraph 7 of Schedule 6 to” substitute “section 60(8) of, and paragraphs 7 and 8(1) of Schedule 6 to,”.

(3) In sub-paragraph (c) for “section 74” substitute “sections 74 and 85A(3)”.

(4) In sub-paragraph (d) before “paragraph” insert “section 56(5) of and”.

(5) In sub-paragraph (g) for “and 81(3)” substitute “, 81(3) and 123(6)”.

(6) In sub-paragraph (h) for “and 30(3)(f)” substitute “, 30(3)(f) and 42(6)”.

Commencement Information

I39 Sch. 2 para. 39 in force at 1.4.2009, see [art. 1\(2\)](#)

40.—(1) Regulation 5(1) (applicable rate of interest payable by the Commissioners etc) is amended as follows.

(2) After sub-paragraph (b) insert—

“(ba) section 60(6) of the Finance Act 1994,”.

(3) In sub-paragraph (c) for “section 78” substitute “sections 78 and 85A(2)”.

(4) In sub-paragraph (d) before “paragraph” insert “section 56(3) and (4) of and”.

(5) In sub-paragraph (f) for “and 66” substitute “, 66, 123(4) and 123(5)”.

(6) In sub-paragraph (g) before “paragraphs” insert “section 42(4) and (5) of and”.

Commencement Information

I40 Sch. 2 para. 40 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I38 Sch. 2 para. 38 in force at 1.4.2009, see [art. 1\(2\)](#)

I39 Sch. 2 para. 39 in force at 1.4.2009, see [art. 1\(2\)](#)

⁽¹⁵⁾ S.I. 1998/1461.

⁽¹⁶⁾ Regulations 4 and 5 were substituted by regulation 4 of S.I. 2000/631 and amended by regulations 1 to 3 of S.I. 2001/3337 and regulations 2 to 4 of S.I. 2003/230.

I40 Sch. 2 para. 40 in force at 1.4.2009, see [art. 1\(2\)](#)

Social Security (Northern Ireland) Order 1998

41. The Social Security (Northern Ireland) Order 1998(17) is amended as follows.

Commencement Information

I41 Sch. 2 para. 41 in force at 1.4.2009, see [art. 1\(2\)](#)

42. In article 11A(2)(d) (reference of issues by the Department to Inland Revenue) for “tax appeal Commissioners” substitute “First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.

Commencement Information

I42 Sch. 2 para. 42 in force at 1.4.2009, see [art. 1\(2\)](#)

43. In article 24A(2)(c) (appeals dependent on issues falling to be decided by Inland Revenue) for “tax appeal Commissioners” substitute “First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.

Commencement Information

I43 Sch. 2 para. 43 in force at 1.4.2009, see [art. 1\(2\)](#)

44. In article 39(1) (interpretation etc) omit the entry for “tax appeal Commissioners”.

Commencement Information

I44 Sch. 2 para. 44 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I41 Sch. 2 para. 41 in force at 1.4.2009, see [art. 1\(2\)](#)

I42 Sch. 2 para. 42 in force at 1.4.2009, see [art. 1\(2\)](#)

I43 Sch. 2 para. 43 in force at 1.4.2009, see [art. 1\(2\)](#)

I44 Sch. 2 para. 44 in force at 1.4.2009, see [art. 1\(2\)](#)

Individual Savings Account Regulations 1998

45. The Individual Savings Account Regulations 1998(18) are amended as follows.

Commencement Information

I45 Sch. 2 para. 45 in force at 1.4.2009, see [art. 1\(2\)](#)

(17) S.I. 1998/1506 as amended by Schedule 6 to S.I. 1999/671.

(18) S.I. 1998/1870.

46.—(1) Regulation 18 (account manager – appeal against withdrawal of Board’s approval) is amended as follows.

- (2) Omit paragraph (2).
- (3) In paragraph (3)—
 - (a) for “Special Commissioners shall on appeal to them” substitute “tribunal, on an appeal notified to it, shall”; and
 - (b) omit “they are”.

Commencement Information

I46 Sch. 2 para. 46 in force at 1.4.2009, see **art. 1(2)**

47.—(1) Regulation 27 (account manager’s returns and claims etc) is amended as follows.

- (2) In paragraph (3)—
 - (a) omit “shall be to the Special Commissioners”; and
 - (b) omit “, and the appeal”.

(3) In paragraph (5) for “on appeal the Special Commissioners” substitute “on an appeal that is notified to the tribunal, the tribunal”.

Commencement Information

I47 Sch. 2 para. 47 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I45 Sch. 2 para. 45 in force at 1.4.2009, see **art. 1(2)**

I46 Sch. 2 para. 46 in force at 1.4.2009, see **art. 1(2)**

I47 Sch. 2 para. 47 in force at 1.4.2009, see **art. 1(2)**

Corporation Tax (Instalment Payments) Regulations 1998

48. The Corporation Tax (Instalment Payments) Regulations 1998(**19**) are amended as follows.

Commencement Information

I48 Sch. 2 para. 48 in force at 1.4.2009, see **art. 1(2)**

49.—(1) Regulation 6 is amended as follows.

- (2) In paragraph (4) for “Commissioners” substitute “tribunal”.
- (3) For paragraph (5) substitute—

“(5) Any claim under paragraph (2) or application under paragraph (4) is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act).”.

(19) S.I. 1998/3175.

Commencement Information

I49 Sch. 2 para. 49 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I48 Sch. 2 para. 48 in force at 1.4.2009, see **art. 1(2)**

I49 Sch. 2 para. 49 in force at 1.4.2009, see **art. 1(2)**

Social Security Contributions (Transfer of Functions etc) (Northern Ireland) Order 1999

50. The Social Security Contributions (Transfer of Functions etc) (Northern Ireland) Order 1999(20) is amended as follows.

Commencement Information

I50 Sch. 2 para. 50 in force at 1.4.2009, see **art. 1(2)**

51. In article 9(1)(c) (decisions varying or superseding earlier decisions) for “tax appeal Commissioners” substitute “First-tier Tribunal or Upper Tribunal”.

Commencement Information

I51 Sch. 2 para. 51 in force at 1.4.2009, see **art. 1(2)**

52. In article 10(2)(a) and (b) (appeals against decisions of board) for “tax appeal Commissioners”, in each place, substitute “tribunal”.

Commencement Information

I52 Sch. 2 para. 52 in force at 1.4.2009, see **art. 1(2)**

53.—(1) Article 11 (exercise of right of appeal) is amended as follows.

(2) For paragraph (3) substitute—

“(3) The notice of appeal shall specify the grounds of appeal.”.

(3) Omit paragraphs (4) and (5).

Commencement Information

I53 Sch. 2 para. 53 in force at 1.4.2009, see **art. 1(2)**

54.—(1) Article 12 (regulations with respect to appeals) is amended as follows.

(2) In paragraph (1) for “tax appeal Commissioners” substitute “tribunal”.

(3) Omit paragraph (2)(a)(i).

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

(4) In paragraph (2)(a)(ii) for “tax appeal Commissioners under the Taxes Acts” substitute “tribunal”;

(5) In paragraph (2)(a)(iii) for “sections 56 and 56A (appeals from their decisions)” substitute “section 56 (payment of tax where there is a further appeal)”.

(6) In paragraph (2)(b) for “tax appeal Commissioners” substitute “tribunal”.

(7) Omit paragraphs (3), (4) and (5).

Commencement Information

I54 Sch. 2 para. 54 in force at 1.4.2009, see **art. 1(2)**

55.—(1) Article 13 (matters arising as respects decisions) is amended as follows.

(2) In paragraphs (1)(b) and (2)(a) for “tax appeal Commissioners” substitute “tribunal”.

Commencement Information

I55 Sch. 2 para. 55 in force at 1.4.2009, see **art. 1(2)**

56. For article 18 (interpretation) substitute—

“18. Interpretation of Part III

In this Part—

“tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I56 Sch. 2 para. 56 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I50 Sch. 2 para. 50 in force at 1.4.2009, see **art. 1(2)**

I51 Sch. 2 para. 51 in force at 1.4.2009, see **art. 1(2)**

I52 Sch. 2 para. 52 in force at 1.4.2009, see **art. 1(2)**

I53 Sch. 2 para. 53 in force at 1.4.2009, see **art. 1(2)**

I54 Sch. 2 para. 54 in force at 1.4.2009, see **art. 1(2)**

I55 Sch. 2 para. 55 in force at 1.4.2009, see **art. 1(2)**

I56 Sch. 2 para. 56 in force at 1.4.2009, see **art. 1(2)**

Overseas Insurers (Tax Representatives) Regulations 1999

57. The Overseas Insurers (Tax Representatives) Regulations 1999(**21**) are amended as follows.

(21) S.I. 1999/881.

Commencement Information

I57 Sch. 2 para. 57 in force at 1.4.2009, see **art. 1(2)**

- 58.**—(1) Regulation 13 (appeals against decisions of the board) is amended as follows.
- (2) Omit paragraph (3).
- (3) In paragraph (4)—
- (a) omit “and in regulations made under sections 56B to 56D of that Act”;
- (b) for “Special Commissioners must on appeal to them” substitute “tribunal, on an appeal notified to it, shall”; and
- (c) omit “they are”.

Commencement Information

I58 Sch. 2 para. 58 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I57 Sch. 2 para. 57 in force at 1.4.2009, see **art. 1(2)**

I58 Sch. 2 para. 58 in force at 1.4.2009, see **art. 1(2)**

Social Security Contributions (Decisions and Appeals) Regulations 1999

59.—(1) The Social Security Contributions (Decisions and Appeals) Regulations 1999(22) are amended as follows.

Commencement Information

I59 Sch. 2 para. 59 in force at 1.4.2009, see **art. 1(2)**

60. In regulation 3(3) (decisions – general)(23) omit “to the tax appeal Commissioners”.

Commencement Information

I60 Sch. 2 para. 60 in force at 1.4.2009, see **art. 1(2)**

61. In regulation 5(4) (variation of decision) for “tax appeal Commissioners determine” substitute “tribunal determines”.

Commencement Information

I61 Sch. 2 para. 61 in force at 1.4.2009, see **art. 1(2)**

62. For regulation 7 substitute—

(22) S.I. 1999/1027.

(23) Regulation 3 has been amended by regulation 3(1) and (2)(a) of S.I. 2002/3120.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

“Application of the Taxes Management Act 1970 in relation to reviews and appeals with modifications

7.—(1) In this regulation reference to a section alone is reference to the section so numbered in the Management Act.

(2) For the purposes of these regulations, sections 49A to 49I of the Management Act(24) shall apply to appeals with the following modifications—

- (a) in section 49A(4) for “in accordance with section 54” substitute “in accordance with regulation 11 of the Social Security Contributions (Decisions and Appeals) Regulations 1999”;
- (b) in section 49C(4) for “agreement in writing under section 54(1)” substitute “agreement under regulation 11 of the Social Security Contributions (Decisions and Appeals) Regulations 1999”;
- (c) omit section 49C(5),
- (d) in section 49F(2) for “agreement in writing under section 54(1)” substitute “agreement under regulation 11 of the Social Security Contributions (Decisions and Appeals) Regulations 1999”;
- (e) omit section 49F(3)”.

Commencement Information

I62 Sch. 2 para. 62 in force at 1.4.2009, see art. 1(2)

63. Omit regulations 8 and 8A(25).

Commencement Information

I63 Sch. 2 para. 63 in force at 1.4.2009, see art. 1(2)

64. In regulation 9 (proceedings brought out of time) for “tax appeal Commissioners” substitute “tribunal”.

Commencement Information

I64 Sch. 2 para. 64 in force at 1.4.2009, see art. 1(2)

65.—(1) Regulation 10 (determination of appeals by tax appeal commissioners) is amended as follows.

(2) In the heading for “tax appeal Commissioners” substitute “the tribunal”.

(3) Omit “to the tax appeal Commissioners”.

(4) After “Order” insert “that is notified to the tribunal”.

(5) For “majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation or by other evidence,” substitute “tribunal”.

(24) 1970 c. 9. Sections 49A to 49I were inserted by paragraph 30 of Schedule 1 to this Order.

(25) Regulation 8 was amended and regulation 8A was inserted by regulations 2 to 4 of S.I. 2001/4023.

Commencement Information

I65 Sch. 2 para. 65 in force at 1.4.2009, see **art. 1(2)**

66. In regulation 11(1) and (5) (settling of appeals by agreement) for “tax appeal Commissioners” substitute “tribunal”.

Commencement Information

I66 Sch. 2 para. 66 in force at 1.4.2009, see **art. 1(2)**

67. For regulation 12 substitute—

“Appeals from the tribunal

12. Section 56 of the Management Act (payment of tax where there is a further appeal) shall apply to appeals from the tribunal under Part II of the Transfer Act and Part III of the Transfer Order.”.

Commencement Information

I67 Sch. 2 para. 67 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I59 Sch. 2 para. 59 in force at 1.4.2009, see **art. 1(2)**

I60 Sch. 2 para. 60 in force at 1.4.2009, see **art. 1(2)**

I61 Sch. 2 para. 61 in force at 1.4.2009, see **art. 1(2)**

I62 Sch. 2 para. 62 in force at 1.4.2009, see **art. 1(2)**

I63 Sch. 2 para. 63 in force at 1.4.2009, see **art. 1(2)**

I64 Sch. 2 para. 64 in force at 1.4.2009, see **art. 1(2)**

I65 Sch. 2 para. 65 in force at 1.4.2009, see **art. 1(2)**

I66 Sch. 2 para. 66 in force at 1.4.2009, see **art. 1(2)**

I67 Sch. 2 para. 67 in force at 1.4.2009, see **art. 1(2)**

Stamp Duty (Collection and Recovery of Penalties) Regulations 1999

68. The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999(26) are amended as follows.

Commencement Information

I68 Sch. 2 para. 68 in force at 1.4.2009, see **art. 1(2)**

69. The Schedule is amended as follows.

(26) S.I. 1999/2537.

Commencement Information

I69 Sch. 2 para. 69 in force at 1.4.2009, see **art. 1(2)**

70.—(1) Part I – Table is amended as follows.

(2) In the entry for section 112—

- (a) in the modification of subsection (1) omit “omit the word “inspectors,””; and
- (b) omit the entry for subsection (2).

(3) In the entry for section 115 omit the entry for subsection (5).

(4) In the entry for section 118 omit the entry for “the General Commissioners Regulations”.

Commencement Information

I70 Sch. 2 para. 70 in force at 1.4.2009, see **art. 1(2)**

71.—(1) Part II (Taxes Management Act 1970) is amended as follows.

(2) In section 112 (as modified)—

- (a) in subsection (1)—
 - (i) for “the Commissioners, collectors and other officers having powers in relation to the penalty” substitute “HMRC”;
 - (ii) for the Commissioners having jurisdiction in the case” substitute “tribunal”; and
- (b) omit subsection (2).

(3) In section 115 (as modified) omit subsection (5).

(4) In section 118 (as modified) omit the entry for “the Special Commissioners Regulations”.

Commencement Information

I71 Sch. 2 para. 71 in force at 1.4.2009, see **art. 1(2)**

Commencement Information

I68 Sch. 2 para. 68 in force at 1.4.2009, see **art. 1(2)**

I69 Sch. 2 para. 69 in force at 1.4.2009, see **art. 1(2)**

I70 Sch. 2 para. 70 in force at 1.4.2009, see **art. 1(2)**

I71 Sch. 2 para. 71 in force at 1.4.2009, see **art. 1(2)**

Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999

72. Omit paragraph 4 of Schedule 1 to the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999(27) (functions exercisable in or as regards Scotland: Taxes Management Act 1970).

(27) S.I. 1999/1748.

Commencement Information

I72 Sch. 2 para. 72 in force at 1.4.2009, see **art. 1(2)**

Education (Student Loans) (Repayment) Regulations 2000

73.—(1) The Education (Student Loans) (Repayment) Regulations 2000(**28**) are amended as follows.

(2) In regulation 7—

- (a) in paragraph (3) for “Commissioners” substitute “the tribunal”; and
- (b) in paragraph (6) for “by any Commissioners” substitute “by the tribunal”.

(3) Omit regulation 45(5).

Commencement Information

I73 Sch. 2 para. 73 in force at 1.4.2009, see **art. 1(2)**

Social Security (Contributions) Regulations 2001

74. The Social Security (Contributions) Regulations 2001(**29**) are amended as follows.

Commencement Information

I74 Sch. 2 para. 74 in force at 1.4.2009, see **art. 1(2)**

75.—(1) For regulation 90Q(1)(**30**) substitute—

“(1) Section 31A(5) of the Management Act applies to appeals under regulation 90J as it applies to an appeal under section 31 of that Act.”.

(2) Omit paragraphs (2) and (3).

Commencement Information

I75 Sch. 2 para. 75 in force at 1.4.2009, see **art. 1(2)**

76.—(1) Part 3A of Schedule 4 (debts of managed service companies)(**31**) is amended as follows.

(2) Omit paragraph 29G(5).

(3) In paragraph 29H—

- (a) in sub-paragraph (1) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”;
- (b) in sub-paragraph (3)—
 - (i) for “Special Commissioners” substitute “tribunal”;

(28) S.I. 2000/944.

(29) S.I. 2001/1004.

(30) Regulation 90Q was inserted by regulations 2 and 23 of S.I. 2004/770.

(31) Paragraphs 29A to 29L were inserted by regulation 2 of S.I. 2007/2068.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

- (ii) in paragraph (b) for “their” substitute “the tribunal’s”;
 - (c) in sub-paragraph (4) for “Special Commissioners determine” substitute “tribunal determines”;
 - (d) in sub-paragraph (5) for “Special Commissioners” substitute “tribunal”; and
 - (e) in sub-paragraph (7)—
 - (i) for “Special Commissioners” substitute “tribunal”;
 - (ii) for “their” substitute “the tribunal’s”.
- (4) In paragraph 29J(1) for “Special Commissioners quash” substitute “tribunal quashes”.

Commencement Information

I76 Sch. 2 para. 76 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I74 Sch. 2 para. 74 in force at 1.4.2009, see [art. 1\(2\)](#)

I75 Sch. 2 para. 75 in force at 1.4.2009, see [art. 1\(2\)](#)

I76 Sch. 2 para. 76 in force at 1.4.2009, see [art. 1\(2\)](#)

Contracting Out (Administrative and Other Court Staff) Order 2001

77. In the Contracting Out (Administrative and Other Court Staff) Order 2001(32) omit article 3.

Commencement Information

I77 Sch. 2 para. 77 in force at 1.4.2009, see [art. 1\(2\)](#)

Tax Credits (Payments by the Commissioners) Regulations 2002

78.—(1) Regulation 11 of the Tax Credits (Payments by the Commissioners) Regulations 2002(33) is amended as follows.

(2) In paragraph (2) for “the appropriate tribunal, the” substitute “the First-tier Tribunal, the appeal tribunal, the”.

(3) In paragraph (4)—

(a) for “the appropriate tribunal, the” substitute “the First-tier Tribunal, the appeal tribunal, the”; and

(b) in sub-paragraph (b) for “appropriate tribunal” substitute “First-tier Tribunal or the appeal tribunal”.

(4) In paragraph (5) for “Appropriate tribunal” substitute “Appeal tribunal”.

Commencement Information

I78 Sch. 2 para. 78 in force at 1.4.2009, see [art. 1\(2\)](#)

(32) S.I. 2001/3698.

(33) S.I. 2002/2173. Regulation 11 was amended by paragraph 190 of Schedule 1 to S.I. 2008/2683.

Freedom of Information (Excluded Welsh Authorities) Order 2002

79. In Part 2 of the Schedule to the Freedom of Information (Excluded Welsh Authorities) Order 2002(34) (excluded authorities: other bodies and offices) omit the entry relating to the “Advisory Committee on General Commissioners of Income Tax”.

Commencement Information

I79 Sch. 2 para. 79 in force at 1.4.2009, see [art. 1\(2\)](#)

Tax Credits (Appeals) Regulations 2002

80. The Tax Credits (Appeals) Regulations 2002(35) are amended as follows.

Commencement Information

I80 Sch. 2 para. 80 in force at 1.4.2009, see [art. 1\(2\)](#)

81. In regulation 3(2) for “Commissioners” substitute “tribunal”.

Commencement Information

I81 Sch. 2 para. 81 in force at 1.4.2009, see [art. 1\(2\)](#)

82.—(1) Regulation 12 (application of section 39 etc) is amended as follows.

(2) For paragraph (2)(c) substitute—

“(c) omit the definition of “relevant benefit””.

(3) For paragraph (3)(b) substitute—

“(b) omit the definition of “relevant benefit””.

Commencement Information

I82 Sch. 2 para. 82 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I80 Sch. 2 para. 80 in force at 1.4.2009, see [art. 1\(2\)](#)

I81 Sch. 2 para. 81 in force at 1.4.2009, see [art. 1\(2\)](#)

I82 Sch. 2 para. 82 in force at 1.4.2009, see [art. 1\(2\)](#)

(34) S.I. 2002/2832.

(35) S.I. 2002/2926. Regulations 3 and 12 were amended by paragraphs 193 and 202 of Schedule 1 to S.I. 2008/2683.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations 2003

83.—(1) Regulation 16 of the Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations (**36**) (appeals against refusal to grant accreditation or withdrawal of accreditation) is amended as follows.

(2) In paragraph (1) omit “to the Special Commissioners”.

(3) In paragraphs (3) and (4) for “Special Commissioners” substitute “tribunal”.

(4) For paragraph (5) substitute—

“(5) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal shall be final.”.

Commencement Information

183 Sch. 2 para. 83 in force at 1.4.2009, see **art. 1(2)**

Tax Credits (Employer Penalty Appeals) Regulations 2003

84. The Tax Credits (Employer Penalty Appeals) Regulations 2003(**37**) are amended as follows.

Commencement Information

184 Sch. 2 para. 84 in force at 1.4.2009, see **art. 1(2)**

85. In regulation 3 for “(appeals to Commissioners)” substitute “(appeals)”.

Commencement Information

185 Sch. 2 para. 85 in force at 1.4.2009, see **art. 1(2)**

86. Omit regulations 4 to 6.

Commencement Information

186 Sch. 2 para. 86 in force at 1.4.2009, see **art. 1(2)**

87. In regulation 7 for “General Commissioners or to the Special Commissioners” substitute “tribunal”.

Commencement Information

187 Sch. 2 para. 87 in force at 1.4.2009, see **art. 1(2)**

88. Omit regulation 8.

(36) S.I. 2003/96. Regulation 16 was amended by articles 2 and 5 of S.I. 2008/383.

(37) S.I. 2003/1382.

Commencement Information

I88 Sch. 2 para. 88 in force at 1.4.2009, see [art. 1\(2\)](#)

89. For regulation 10 substitute “Omit section 56 of the Act”.

Commencement Information

I89 Sch. 2 para. 89 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I84 Sch. 2 para. 84 in force at 1.4.2009, see [art. 1\(2\)](#)

I85 Sch. 2 para. 85 in force at 1.4.2009, see [art. 1\(2\)](#)

I86 Sch. 2 para. 86 in force at 1.4.2009, see [art. 1\(2\)](#)

I87 Sch. 2 para. 87 in force at 1.4.2009, see [art. 1\(2\)](#)

I88 Sch. 2 para. 88 in force at 1.4.2009, see [art. 1\(2\)](#)

I89 Sch. 2 para. 89 in force at 1.4.2009, see [art. 1\(2\)](#)

Land Registry Rules 2003

90. In Schedule 5 to the Land Registry Rules(**38**) in the entry in the first column relating to a person authorised to apply by the Commissioners for Her Majesty’s Revenue and Customs for “a General/Special Commissioner” substitute “the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.

Commencement Information

I90 Sch. 2 para. 90 in force at 1.4.2009, see [art. 1\(2\)](#)

Income Tax (Incentive Payments for Voluntary Electric Communication of PAYE Returns) Regulations 2003

91.—(1) The Income Tax (Incentive Payments for Voluntary Electric Communication of PAYE Returns) Regulations 2003(**39**) are amended as follows.

(2) For regulation 6(4) to (7) substitute—

“(4) Section 31A(5) of the Management Act applies to an appeal under these Regulations as it applies to an appeal under section 31 of that Act.”.

Commencement Information

I91 Sch. 2 para. 91 in force at 1.4.2009, see [art. 1\(2\)](#)

(38) S.I. 2003/1417.

(39) S.I. 2003/2495.

Income Tax (Pay As You Earn) Regulations 2003

92. The Income Tax (Pay As You Earn) Regulations 2003(40) are amended as follows.

Commencement Information

I92 Sch. 2 para. 92 in force at 1.4.2009, see art. 1(2)

93. In regulation 2 (interpretation) after the entry for “trade dispute” insert—
““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I93 Sch. 2 para. 93 in force at 1.4.2009, see art. 1(2)

94.—(1) Regulation 18 (objections and appeals against employee’s code) is amended as follows.
(2) In paragraph (3) omit “to the General Commissioners”.
(3) In paragraph (4) for “On appeal, the General Commissioners” substitute “On an appeal that is notified to the tribunal, the tribunal”.
(4) Omit paragraph (5).

Commencement Information

I94 Sch. 2 para. 94 in force at 1.4.2009, see art. 1(2)

95. In regulation 19(1) (amendment of code) for “General Commissioners” substitute “tribunal”.

Commencement Information

I95 Sch. 2 para. 95 in force at 1.4.2009, see art. 1(2)

96.—(1) Regulation 72A(6) (employer’s request for a direction and an appeal against refusal)(41) is amended as follows.
(2) After “under paragraph (4)” insert “that is notified to the tribunal”.
(3) For “Commissioners” substitute “tribunal”.
(4) For “they” substitute “the tribunal”.
(5) For “Commissioners determine” substitute “tribunal determines”.

Commencement Information

I96 Sch. 2 para. 96 in force at 1.4.2009, see art. 1(2)

97.—(1) Regulation 72B(3) (employee’s appeal against a direction where condition A is met) is amended as follows.

(40) S.I. 2003/2682 as amended by regulations 2, 4 and 6 of S.I. 2004/851, and by regulations 2 and 7 of S.I. 2008/782.

(41) Regulations 72A to 72D were inserted by regulations 2 and 4 of S.I. 2004/851.

- (2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”, and
- (3) In sub-paragraphs (a) and (b) omit “to them”.

.....

Commencement Information

I97 Sch. 2 para. 97 in force at 1.4.2009, see **art. 1(2)**

98.—(1) Regulation 72C(3) (employee’s appeal against a direction where condition B is met) is amended as follows.

- (2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”.
- (3) In sub-paragraphs (a) and (b) omit “to them”.

.....

Commencement Information

I98 Sch. 2 para. 98 in force at 1.4.2009, see **art. 1(2)**

99.—(1) Regulation 72D (appeals: supplementary provisions) is amended as follows.

- (2) Omit paragraphs (2), (3) and (5) to (7).
- (3) In paragraph (4)—
 - (a) for “If” substitute “This paragraph applies if”; and
 - (b) omit “the Commissioners who are to determine the appeals are given in paragraphs (5) to (7)”.
- (4) For paragraph (8) substitute—

“(8) Where paragraph (4) applies or the appeal is material to the liability to tax of the employer and the employee, all the persons concerned are entitled to be parties to the appeal.”.
- (5) Omit paragraph (9).

.....

Commencement Information

I99 Sch. 2 para. 99 in force at 1.4.2009, see **art. 1(2)**

100.—(1) Regulation 72G(3) (employee’s appeal against a direction notice)(**42**) is amended as follows.

- (2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”; and
- (3) In sub-paragraphs (a) and (b) omit “to them”.

.....

Commencement Information

I100 Sch. 2 para. 100 in force at 1.4.2009, see **art. 1(2)**

101.—(1) Regulation 80 (determination of unpaid tax and appeal against determination) is amended as follows.

(42) Regulation 72G was inserted by regulations 2 and 7 of [S.I. 2008/782](#).

- (2) In paragraph (5) omit “(other than section 55)”.
- (3) Omit paragraph (6).

Commencement Information

I101 Sch. 2 para. 101 in force at 1.4.2009, see [art. 1\(2\)](#)

102.—(1) Regulation 81A(3) (employee’s appeal against direction notice)(**43**) is amended as follows.

- (2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”; and
- (3) In sub-paragraphs (a) and (b) omit “to them”.

Commencement Information

I102 Sch. 2 para. 102 in force at 1.4.2009, see [art. 1\(2\)](#)

103. Omit regulation 97G(5).

Commencement Information

I103 Sch. 2 para. 103 in force at 1.4.2009, see [art. 1\(2\)](#)

104.—(1) Regulation 97H (procedure on appeals)(**44**) is amended as follows.

- (2) In paragraph (1) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.
- (3) In paragraph (3)—
 - (a) for “Special Commissioners” substitute “tribunal”; and
 - (b) in sub-paragraph (b) for “their opinion” substitute “the tribunal’s opinion”;
- (4) In paragraph (4) for “Special Commissioners determine” substitute “tribunal determines”;
- (5) In paragraph (5) for “Special Commissioners” substitute “tribunal”;
- (6) In paragraph (7)—
 - (a) for “Special Commissioners” substitute “tribunal”; and
 - (b) for “their opinion” substitute “the tribunal’s opinion”.

Commencement Information

I104 Sch. 2 para. 104 in force at 1.4.2009, see [art. 1\(2\)](#)

105. In regulation 97J (withdrawal of transfer notices) for “Special Commissioners quash” substitute “tribunal quashes”.

(43) Regulation 81A was inserted by regulations 2 and 6 of [S.I. 2004/851](#).

(44) Regulations 97A to 97L were inserted by regulation 2 of [S.I. 2007/2069](#).

Commencement Information

I105 Sch. 2 para. 105 in force at 1.4.2009, see [art. 1\(2\)](#)

106. Omit paragraph (5) of regulation 110.

Commencement Information

I106 Sch. 2 para. 106 in force at 1.4.2009, see [art. 1\(2\)](#)

107. Omit regulation 126(7).

Commencement Information

I107 Sch. 2 para. 107 in force at 1.4.2009, see [art. 1\(2\)](#)

108.—(1) Regulation 127 (appeal to Commissioners) is amended as follows.

(2) In the heading, for “Commissioners” substitute “the tribunal”.

(3) In paragraph (1) for “appeal, the Commissioners” substitute “an appeal that is notified to the tribunal, the tribunal”.

(4) In paragraph (3) for “Commissioners determine” substitute “tribunal determines”.

(5) Omit paragraph (4).

Commencement Information

I108 Sch. 2 para. 108 in force at 1.4.2009, see [art. 1\(2\)](#)

109. In regulation 128(1) (amended determinations) for “Commissioners” substitute “tribunal”.

Commencement Information

I109 Sch. 2 para. 109 in force at 1.4.2009, see [art. 1\(2\)](#)

^{F1}**110.**

F1 Sch. 2 para. 110 omitted (6.4.2010) by virtue of [The Finance Act 2009, Schedule 56 \(Appointed Day and Consequential Provisions\) Order 2010 \(S.I. 2010/466\)](#), arts. 1, [4\(4\)](#)

111.—(1) Regulation 217 (appeals: supplementary provisions) is amended as follows.

(2) In paragraph (1) omit “and (6)” and the entries for section 31B and section 31D.

(3) Omit paragraphs (3) and (4).

Commencement Information

I110 Sch. 2 para. 111 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, SCHEDULE 2. (See end of Document for details)

F1 Sch. 2 para. 110 omitted (6.4.2010) by virtue of The Finance Act 2009, Schedule 56 (Appointed Day and Consequential Provisions) Order 2010 (S.I. 2010/466), arts. 1, 4(4)

Commencement Information

I92 Sch. 2 para. 92 in force at 1.4.2009, see [art. 1\(2\)](#)
I93 Sch. 2 para. 93 in force at 1.4.2009, see [art. 1\(2\)](#)
I94 Sch. 2 para. 94 in force at 1.4.2009, see [art. 1\(2\)](#)
I95 Sch. 2 para. 95 in force at 1.4.2009, see [art. 1\(2\)](#)
I96 Sch. 2 para. 96 in force at 1.4.2009, see [art. 1\(2\)](#)
I97 Sch. 2 para. 97 in force at 1.4.2009, see [art. 1\(2\)](#)
I98 Sch. 2 para. 98 in force at 1.4.2009, see [art. 1\(2\)](#)
I99 Sch. 2 para. 99 in force at 1.4.2009, see [art. 1\(2\)](#)
I100 Sch. 2 para. 100 in force at 1.4.2009, see [art. 1\(2\)](#)
I101 Sch. 2 para. 101 in force at 1.4.2009, see [art. 1\(2\)](#)
I102 Sch. 2 para. 102 in force at 1.4.2009, see [art. 1\(2\)](#)
I103 Sch. 2 para. 103 in force at 1.4.2009, see [art. 1\(2\)](#)
I104 Sch. 2 para. 104 in force at 1.4.2009, see [art. 1\(2\)](#)
I105 Sch. 2 para. 105 in force at 1.4.2009, see [art. 1\(2\)](#)
I106 Sch. 2 para. 106 in force at 1.4.2009, see [art. 1\(2\)](#)
I107 Sch. 2 para. 107 in force at 1.4.2009, see [art. 1\(2\)](#)
I108 Sch. 2 para. 108 in force at 1.4.2009, see [art. 1\(2\)](#)
I109 Sch. 2 para. 109 in force at 1.4.2009, see [art. 1\(2\)](#)
I110 Sch. 2 para. 111 in force at 1.4.2009, see [art. 1\(2\)](#)

Stamp Duty Land Tax (Administration) Regulations 2003

112. The Stamp Duty Land Tax (Administration) Regulations 2003(45) are amended as follows.

Commencement Information

I111 Sch. 2 para. 112 in force at 1.4.2009, see [art. 1\(2\)](#)

113. In regulation 2 after the definition of “the Board” insert—
 ““HMRC” means Her Majesty’s Revenue and Customs;”.

Commencement Information

I112 Sch. 2 para. 113 in force at 1.4.2009, see [art. 1\(2\)](#)

114. In paragraphs (2)(b) and (4)(a) of regulation 15 (recovery of tax not postponed by application) for “Commissioners” substitute “tribunal”.

Commencement Information

I113 Sch. 2 para. 114 in force at 1.4.2009, see [art. 1\(2\)](#)

115. Omit regulation 19(2).

(45) S.I. 2003/2837.

Commencement Information

I114 Sch. 2 para. 115 in force at 1.4.2009, see [art. 1\(2\)](#)

116. For regulation 20(3) substitute—

“(3) The provisions of paragraphs 36A to 36I of Schedule 10 to the 2003 Act⁽⁴⁶⁾ apply to appeals under this regulation.”.

Commencement Information

I115 Sch. 2 para. 116 in force at 1.4.2009, see [art. 1\(2\)](#)

117. In regulation 21(1) (settling of appeals by agreement) for “Commissioners” substitute “tribunal”.

Commencement Information

I116 Sch. 2 para. 117 in force at 1.4.2009, see [art. 1\(2\)](#)

118.—(1) Regulation 22 (direction by Commissioners postponing payment) is amended as follows.

(2) In the heading for “Commissioners” substitute “the tribunal”.

(3) For paragraph (1) substitute—

“(1) If the appellant has grounds for believing that the amendment or assessment overcharges the appellant to tax, or as a result of the conclusion stated in the closure notice the tax charged on the appellant is excessive, the appellant may—

- (a) first apply by notice in writing to HMRC within 30 days of the specified date for a determination by them of the amount of tax the payment of which should be postponed pending the determination of the appeal;
- (b) where such a determination is not agreed, refer the application for postponement to the tribunal within 30 days from the date of the document notifying HMRC’s decision on the amount to be postponed;

an application under sub-paragraph (a) must state the amount believed to be overcharged to tax and the grounds for that belief.”.

(4) Omit paragraph (2).

(5) In paragraph (3) for “by notice in writing given to the other party at any time before the determination of the appeal, apply to the Commissioners for a further” substitute “if the parties cannot agree on a revised determination, apply, at any time before the determination of the appeal, to the tribunal for a revised”.

(6) For paragraph (4) substitute—

“(4) Any such application is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act).”.

(7) In paragraph (5) omit “to the Commissioners, having regard to the representations made and any evidence adduced,”.

(8) In paragraph (7)(a) for “the Inland Revenue” substitute “HMRC”.

⁽⁴⁶⁾ 2003 c. 14. Paragraphs 36A to 36I were inserted by paragraph 388 of Schedule 1 to this Order.

Changes to legislation: There are currently no known outstanding effects for the *The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2*. (See end of Document for details)

Commencement Information

I117 Sch. 2 para. 118 in force at 1.4.2009, see [art. 1\(2\)](#)

119. In regulation 23(1) for “Commissioners” substitute “tribunal”.

Commencement Information

I118 Sch. 2 para. 119 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I111 Sch. 2 para. 112 in force at 1.4.2009, see [art. 1\(2\)](#)

I112 Sch. 2 para. 113 in force at 1.4.2009, see [art. 1\(2\)](#)

I113 Sch. 2 para. 114 in force at 1.4.2009, see [art. 1\(2\)](#)

I114 Sch. 2 para. 115 in force at 1.4.2009, see [art. 1\(2\)](#)

I115 Sch. 2 para. 116 in force at 1.4.2009, see [art. 1\(2\)](#)

I116 Sch. 2 para. 117 in force at 1.4.2009, see [art. 1\(2\)](#)

I117 Sch. 2 para. 118 in force at 1.4.2009, see [art. 1\(2\)](#)

I118 Sch. 2 para. 119 in force at 1.4.2009, see [art. 1\(2\)](#)

Export (Penalty) Regulations 2003

120. The Export (Penalty) Regulations 2003(47) are amended as follows.

Commencement Information

I119 Sch. 2 para. 120 in force at 1.4.2009, see [art. 1\(2\)](#)

121.—(1) Regulation 2 (interpretation) is amended as follows.

(2) In the definition of “appeal tribunal” for “a VAT and duties tribunal” substitute “the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.

(3) After the definition of “exporter” insert—

““HMRC” means Her Majesty’s Revenue and Customs.”.

Commencement Information

I120 Sch. 2 para. 121 in force at 1.4.2009, see [art. 1\(2\)](#)

122. In regulation 6(2)(a) (demands for penalties) for “12” substitute “9”.

Commencement Information

I121 Sch. 2 para. 122 in force at 1.4.2009, see [art. 1\(2\)](#)

123.—(1) Regulation 9 (right to review of certain decisions) is amended as follows.

(47) S.I. 2003/3102.

- (2) For the heading substitute “Right to appeal against certain decisions”.
- (3) In paragraph (1)—
 - (a) for the first occurrence of “the Commissioners” substitute “HMRC”;
 - (b) in sub-paragraphs (a) and (c) for “they” substitute “HMRC”; and
 - (c) for “give a notice to the Commissioners requiring them to review” substitute “make an appeal to the appeal tribunal in respect of”.
- (4) In paragraph (2)—
 - (a) for the first occurrence of “the Commissioners” substitute “HMRC”; and
 - (b) for “by notice require the Commissioners to review” substitute “make an appeal to the appeal tribunal in respect of”.
- (5) For paragraph (3) substitute—
 - “(3) The powers of the appeal tribunal on an appeal under this regulation include—
 - (a) power to quash or vary a decision; and
 - (b) power to substitute the tribunal’s own decision for any decision so quashed.
 - (4) On an appeal under this regulation—
 - (a) the burden of proof as to the matters mentioned in regulation 3(1) lies on HMRC; but
 - (b) it is otherwise for the appellant to show that the grounds on which any such appeal is brought have been established.”.

Commencement Information

I122 Sch. 2 para. 123 in force at 1.4.2009, see **art. 1(2)**

124. After regulation 9 insert—

“Offer of review

9A.—(1) HMRC must offer a person (P) a review of a decision that has been notified to P if an appeal lies under regulation 9 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 HMRC

9B.—(1) HMRC must review a decision if—

- (a) they have offered a review of the decision under regulation 9A, and
- (b) P notifies HMRC 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 appeal tribunal under regulation 9F.

(3) HMRC shall not review a decision if P has appealed to the appeal tribunal under regulation 9F in respect of the decision.

Extensions of time

9C.—(1) If under regulation 9A, HMRC have offered P a review of a decision, HMRC 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 9B(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

9D.—(1) This regulation applies if—

- (a) HMRC have offered a review of a decision under regulation 9A, and
 - (b) P does not accept the offer within the time allowed under regulation 9B(1)(b) or 9C(2).
- (2) HMRC must review the decision under regulation 9B if—
- (a) after the time allowed, P notifies HMRC in writing requesting a review out of time,
 - (b) HMRC are satisfied that P had a reasonable excuse for not accepting the offer or requiring review within the time allowed, and
 - (c) HMRC are satisfied that P made the request without unreasonable delay after the excuse had ceased to apply.
- (3) HMRC shall not review a decision if P has appealed to the appeal tribunal under regulation 9F in respect of the decision.

Nature of review etc

9E.—(1) This regulation applies if HMRC are required to undertake a review under regulation 9B or 9D.

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

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

- (a) by HMRC 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 HMRC 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) HMRC 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 HMRC and P may agree.
- (7) In paragraph (6) “relevant date” means—
- (a) the date HMRC received P’s notification accepting the offer of a review (in a case falling within regulation 9A), or
 - (b) the date on which HMRC decided to undertake the review (in a case falling within regulation 9D).
- (8) Where HMRC 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 HMRC must notify P of the conclusion which the review is treated as having reached.

Bringing of appeals

- 9F.**—(1) An appeal under regulation 9 is to be made to the appeal 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 9C).
- (2) But that is subject to paragraphs (3) to (5).
- (3) In a case where HMRC are required to undertake a review under regulation 9B—
- (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 HMRC are requested to undertake a review in accordance with regulation 9D—
- (a) an appeal may not be made—
 - (i) unless HMRC have decided whether or not to undertake a review, and
 - (ii) if HMRC 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 HMRC decide to undertake a review), or
 - (ii) the date on which HMRC decide not to undertake a review.
- (5) In a case where regulation 9E(8) applies, an appeal may be made at any time from the end of the period specified in regulation 9E(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 appeal 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

I123 Sch. 2 para. 124 in force at 1.4.2009, see [art. 1\(2\)](#)

125. Omit regulations 10 to 12.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

Commencement Information

I124 Sch. 2 para. 125 in force at 1.4.2009, see [art. 1\(2\)](#)

126. For regulation 13 (appeal tribunals) substitute—

“13 Appeal Tribunals

Section 85 of the Value Added Tax Act 1994 ([c. 23](#)) (settling of appeals by agreement) has effect as if the reference to section 83 of that Act included a reference to regulation 9 above.”.

Commencement Information

I125 Sch. 2 para. 126 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I119 Sch. 2 para. 120 in force at 1.4.2009, see [art. 1\(2\)](#)

I120 Sch. 2 para. 121 in force at 1.4.2009, see [art. 1\(2\)](#)

I121 Sch. 2 para. 122 in force at 1.4.2009, see [art. 1\(2\)](#)

I122 Sch. 2 para. 123 in force at 1.4.2009, see [art. 1\(2\)](#)

I123 Sch. 2 para. 124 in force at 1.4.2009, see [art. 1\(2\)](#)

I124 Sch. 2 para. 125 in force at 1.4.2009, see [art. 1\(2\)](#)

I125 Sch. 2 para. 126 in force at 1.4.2009, see [art. 1\(2\)](#)

Child Trust Funds Regulations 2004

127.—(1) Regulation 28 of the Child Trust Funds Regulations 2004(**48**) (account provider’s tax claims – supplementary provisions) is amended as follows.

(2) In sub-paragraph (3)—

- (a) omit “shall be to the Special Commissioners”; and
- (b) omit “, and the appeal”.

(3) In sub-paragraph (5) for “, and on appeal the Special Commissioners” substitute “and, on an appeal that is notified to the tribunal, the tribunal”.

Commencement Information

I126 Sch. 2 para. 127 in force at 1.4.2009, see [art. 1\(2\)](#)

Venture Capital Trust (Winding up and Mergers) (Tax) Regulations 2004

128. The Venture Capital Trust (Winding up and Mergers) (Tax) Regulations 2004(**49**) are amended as follows.

(48) S.I. 2004/1450.

(49) S.I. 2004/2199.

Commencement Information

I127 Sch. 2 para. 128 in force at 1.4.2009, see [art. 1\(2\)](#)

- 129.**—(1) Regulation 10 (procedure for Board’s approval) is amended as follows.
- (2) In paragraph (3) for “Special Commissioners”, on both occurrences, substitute “tribunal”.
- (3) In paragraph (4) for “Special Commissioners” and “Commissioners” substitute “tribunal”.

Commencement Information

I128 Sch. 2 para. 129 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I127 Sch. 2 para. 128 in force at 1.4.2009, see [art. 1\(2\)](#)

I128 Sch. 2 para. 129 in force at 1.4.2009, see [art. 1\(2\)](#)

Exemption from Tax for Certain Interest Payments Regulations 2004

130.—(1) Regulation 9 of the Exemption from Tax for Certain Interest Payments Regulations 2004(**50**) (appeals against refusal to issue an exemption notice or cancellation of an exemption notice) is amended as follows.

- (2) In paragraph (1) omit “to the Special Commissioners”.
- (3) In paragraph (4) for “If the Special Commissioners allow the appeal, they may also” substitute “If, on its being notified to the tribunal, the tribunal allows the appeal it may also”.
- (4) For paragraph (5) substitute—
- “(5) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal shall be final.”.

Commencement Information

I129 Sch. 2 para. 130 in force at 1.4.2009, see [art. 1\(2\)](#)

Child Trust Funds (Non-tax Appeals) Regulations 2005

131. The Child Trust Funds (Non-tax Appeals) Regulations 2005(**51**) are amended as follows.

Commencement Information

I130 Sch. 2 para. 131 in force at 1.4.2009, see [art. 1\(2\)](#)

132. Omit regulation 1(2).

(50) S.I. 2004/2622.

(51) S.I. 2005/191.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

Commencement Information

I131 Sch. 2 para. 132 in force at 1.4.2009, see [art. 1\(2\)](#)

133. In regulation 4(2) (application of section 54 of the Taxes Management Act 1970) for “Commissioners” substitute “tribunal”.

Commencement Information

I132 Sch. 2 para. 133 in force at 1.4.2009, see [art. 1\(2\)](#)

134.—(1) Regulation 14 (application of section 39 of the 1998 Act etc) is amended as follows—
(2) for paragraphs (2)(b) and (3)(b) substitute—
“(b) omit the definitions of “claimant” and “relevant benefit.””.

Commencement Information

I133 Sch. 2 para. 134 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I130 Sch. 2 para. 131 in force at 1.4.2009, see [art. 1\(2\)](#)
I131 Sch. 2 para. 132 in force at 1.4.2009, see [art. 1\(2\)](#)
I132 Sch. 2 para. 133 in force at 1.4.2009, see [art. 1\(2\)](#)
I133 Sch. 2 para. 134 in force at 1.4.2009, see [art. 1\(2\)](#)

Child Trust Funds (Appeals) (Northern Ireland) Regulations 2005

135. Omit regulation 1(2) of the Child Trust Funds (Appeals) (Northern Ireland) Regulations 2005(52).

Commencement Information

I134 Sch. 2 para. 135 in force at 1.4.2009, see [art. 1\(2\)](#)

Child Trust Funds (Appeals) Regulations 2005

136. Omit regulation 1(2) of the Child Trust Funds (Appeals) Regulations 2005(53).

Commencement Information

I135 Sch. 2 para. 136 in force at 1.4.2009, see [art. 1\(2\)](#)

(52) S.I. 2005/907.
(53) S.I. 2005/990.

Income Tax (Construction Industry Scheme) Regulations 2005

137. The Income Tax (Construction Industry Scheme) Regulations 2005⁽⁵⁴⁾ are amended as follows.

Commencement Information

I136 Sch. 2 para. 137 in force at 1.4.2009, see [art. 1\(2\)](#)

138.—(1) Regulation 2 (interpretation) is amended as follows.

(2) Omit the entry for “tax appeal Commissioners”.

(3) After the entry for “TMA” insert—

““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I137 Sch. 2 para. 138 in force at 1.4.2009, see [art. 1\(2\)](#)

139.—(1) Regulation 9(9) (recovery from sub-contractor of amount not deducted by contractor) is amended as follows.

(2) For “it appears to the tax appeal Commissioners”, substitute “that is notified to the tribunal it appears”.

(3) For “they” substitute “the tribunal”.

(4) For “tax appeal Commissioners determine” substitute “tribunal determines”.

Commencement Information

I138 Sch. 2 para. 139 in force at 1.4.2009, see [art. 1\(2\)](#)

140.—(1) Regulation 13 (determination of amounts payable by contractor and appeal against determination) is amended as follows.

(2) In paragraph (6) for “General Commissioners” substitute “tribunal”.

(3) Omit paragraph (7).

Commencement Information

I139 Sch. 2 para. 140 in force at 1.4.2009, see [art. 1\(2\)](#)

141. Omit regulation 25(6).

Commencement Information

I140 Sch. 2 para. 141 in force at 1.4.2009, see [art. 1\(2\)](#)

⁽⁵⁴⁾ S.I. 2005/2045.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

142.—(1) Regulation 59 (appeals: supplementary provisions) is amended as follows.

(2) For paragraph (1) substitute—

“(1) Section 31A(5) and (6) of TMA applies to appeals under regulation 47 (default notice and appeal) as it applies to an appeal under section 31 of that Act.”.

(3) Omit paragraphs (2) and (3).

Commencement Information

I141 Sch. 2 para. 142 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I136 Sch. 2 para. 137 in force at 1.4.2009, see [art. 1\(2\)](#)

I137 Sch. 2 para. 138 in force at 1.4.2009, see [art. 1\(2\)](#)

I138 Sch. 2 para. 139 in force at 1.4.2009, see [art. 1\(2\)](#)

I139 Sch. 2 para. 140 in force at 1.4.2009, see [art. 1\(2\)](#)

I140 Sch. 2 para. 141 in force at 1.4.2009, see [art. 1\(2\)](#)

I141 Sch. 2 para. 142 in force at 1.4.2009, see [art. 1\(2\)](#)

Registered Pension Schemes (Relief at Source) Regulations 2005

143. The Registered Pension Schemes (Relief at Source) Regulations 2005(**55**) are amended as follows.

Commencement Information

I142 Sch. 2 para. 143 in force at 1.4.2009, see [art. 1\(2\)](#)

144. In regulation 2(2) (interpretation) after the entry for “TMA 1970” insert—

““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I143 Sch. 2 para. 144 in force at 1.4.2009, see [art. 1\(2\)](#)

145.—(1) Regulation 12 (claims: supplementary provisions) is amended as follows.

(2) In paragraph (3)—

(a) omit “shall lie to the Special Commissioners”; and

(b) omit “, and the appeal”.

(3) In paragraph (5) for “and on an appeal to the Special Commissioners” substitute “and, on an appeal that is notified to the tribunal, the tribunal”.

(55) S.I. 2005/3448.

Commencement Information

I144 Sch. 2 para. 145 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I142 Sch. 2 para. 143 in force at 1.4.2009, see [art. 1\(2\)](#)

I143 Sch. 2 para. 144 in force at 1.4.2009, see [art. 1\(2\)](#)

I144 Sch. 2 para. 145 in force at 1.4.2009, see [art. 1\(2\)](#)

Hydrocarbon Oil (Registered Remote Markers) Regulations 2005

146. In regulation 13(4)(b) (relief that is not allowed) of the Hydrocarbon Oil (Registered Remote Markers) Regulations 2005(56) omit “VAT and duties”.

Commencement Information

I145 Sch. 2 para. 146 in force at 1.4.2009, see [art. 1\(2\)](#)

Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006

147. The Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006(57) are amended as follows.

Commencement Information

I146 Sch. 2 para. 147 in force at 1.4.2009, see [art. 1\(2\)](#)

148. In regulation 2(1) (interpretation) after the entry for “the specified regulations” insert—
““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I147 Sch. 2 para. 148 in force at 1.4.2009, see [art. 1\(2\)](#)

- 149.—(1) Regulation 12 (late submission of notification) is amended as follows.
- (2) In paragraph (4) omit “to the Commissioners”.
 - (3) Omit paragraph (5).
 - (4) In paragraph (7) for “appeal, the Commissioners” substitute “appeal that is notified to the tribunal, the tribunal”.
 - (5) In paragraph (8)—
 - (a) for “Commissioners allow” substitute “tribunal allows”; and
 - (b) for “they” substitute “the tribunal”.

(56) S.I. 2005/3472.

(57) S.I. 2006/131.

Commencement Information

I148 Sch. 2 para. 149 in force at 1.4.2009, see [art. 1\(2\)](#)

- 150.**—(1) Regulation 14 (appeal against refusal to issue certificate) is amended as follows.
- (2) In paragraph (3) omit “to the Commissioners”.
- (3) Omit paragraph (4).
- (4) In paragraph (6) for “appeal, the Commissioners” substitute “appeal that is notified to the tribunal, the tribunal”.
- (5) In paragraph (7)—
- (a) for “Commissioners allow” substitute “tribunal allows”;
- (b) for “they” substitute “the tribunal”; and
- (c) for “Commissioners” substitute “tribunal”.

Commencement Information

I149 Sch. 2 para. 150 in force at 1.4.2009, see [art. 1\(2\)](#)

- 151.**—(1) Regulation 14A (appeal against refusal to confirm validity of notification)(**58**) is amended as follows.
- (2) In paragraph (3) omit “to the Commissioners”.
- (3) Omit paragraph (4).
- (4) In paragraph (6) for “appeal, the Commissioners” substitute “appeal that is notified to the tribunal, the tribunal”.
- (5) In paragraph (7)—
- (a) for “Commissioners allow” substitute “tribunal allows”;
- (b) for “they” substitute “the tribunal”; and
- (c) for “Commissioners” substitute “tribunal”.

Commencement Information

I150 Sch. 2 para. 151 in force at 1.4.2009, see [art. 1\(2\)](#)

- 152.**—(1) Regulation 24 (revocation or amendment of certificate) is amended as follows.
- (2) In paragraph (3) omit “to the Commissioners”.
- (3) Omit paragraph (4).
- (4) In paragraph (6) for “appeal, the Commissioners” substitute “appeal that is notified to the tribunal, the tribunal”.
- (5) In paragraph (7)—
- (a) for “Commissioners allow” substitute “tribunal allows”;
- (b) for “they” substitute “the tribunal”; and

(58) Regulation 14A was inserted by regulations 2 and 9 of [S.I. 2006/3261](#).

- (c) for “Commissioners” substitute “tribunal”.
- (6) In paragraph (8)—
 - (a) for “Commissioners determine” substitute “tribunal determines”; and
 - (b) for “Commissioners”, in both other places, substitute “tribunal”.
- (7) in paragraph (9)—
 - (a) for “Commissioners determine” substitute “tribunal determines”; and
 - (b) for “Commissioners”, in both other places, substitute “tribunal”.

Commencement Information

I151 Sch. 2 para. 152 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I146 Sch. 2 para. 147 in force at 1.4.2009, see [art. 1\(2\)](#)

I147 Sch. 2 para. 148 in force at 1.4.2009, see [art. 1\(2\)](#)

I148 Sch. 2 para. 149 in force at 1.4.2009, see [art. 1\(2\)](#)

I149 Sch. 2 para. 150 in force at 1.4.2009, see [art. 1\(2\)](#)

I150 Sch. 2 para. 151 in force at 1.4.2009, see [art. 1\(2\)](#)

I151 Sch. 2 para. 152 in force at 1.4.2009, see [art. 1\(2\)](#)

Registered Pension Schemes and Overseas Pensions Schemes (Electronic Communications of Returns and Information) Regulations 2006

153.—(1) The Registered Pension Schemes and Overseas Pensions Schemes (Electronic Communications of Returns and Information) Regulations 2006(**59**) are amended as follows.

- (2) In regulation 2 (interpretation) omit the entry for “the tax appeal Commissioners”.
- (3) In Schedule 2 omit “to the tax appeal Commissioners” in each place.

Commencement Information

I152 Sch. 2 para. 153 in force at 1.4.2009, see [art. 1\(2\)](#)

Authorised Investment Funds (Tax) Regulations 2006

154. The Authorised Investment Funds (Tax) Regulations 2006(**60**) are amended as follows.

Commencement Information

I153 Sch. 2 para. 154 in force at 1.4.2009, see [art. 1\(2\)](#)

155. In regulation 8 (general interpretation) after the entry for “tax year” insert—
““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

(59) S.I. 2006/570.

(60) S.I. 2006/964 as amended by regulations 2 and 5 of S.I. 2008/705.

Commencement Information

I154 Sch. 2 para. 155 in force at 1.4.2009, see [art. 1\(2\)](#)

- 156.**—(1) Regulation 69T (appeal against quashing notice)(**61**) is amended as follows.
- (2) In paragraph (1) omit “to the Special Commissioners”.
- (3) In paragraph (3) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.
- (4) In paragraph (4)—
- (a) for “Special Commissioners allow” substitute “tribunal allows”; and
- (b) for “they may” in sub-paragraphs (a) and (b) substitute “the tribunal may”.

Commencement Information

I155 Sch. 2 para. 156 in force at 1.4.2009, see [art. 1\(2\)](#)

- 157.**—(1) Regulation 69Z11 (appeal against notice under regulation 69Z10) is amended as follows.
- (2) In paragraph (1) omit “to the Special Commissioners”.
- (3) In paragraph (3) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.

Commencement Information

I156 Sch. 2 para. 157 in force at 1.4.2009, see [art. 1\(2\)](#)

- 158.**—(1) Regulation 69Z38 (appeal against termination notice) is amended as follows.
- (2) In paragraphs (1) omit “to the Special Commissioners”.
- (3) In paragraph (3) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.
- (4) In paragraphs (4) and (5)—
- (a) for “they decide” substitute “the tribunal decides”; and
- (b) for “they must” substitute “the tribunal must”.

Commencement Information

I157 Sch. 2 para. 158 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I153 Sch. 2 para. 154 in force at 1.4.2009, see [art. 1\(2\)](#)

I154 Sch. 2 para. 155 in force at 1.4.2009, see [art. 1\(2\)](#)

I155 Sch. 2 para. 156 in force at 1.4.2009, see [art. 1\(2\)](#)

(61) Regulations 69T and 69Z1 to 69Z41 were inserted by regulations 2 and 5 of [S.I. 2008/705](#).

I156 Sch. 2 para. 157 in force at 1.4.2009, see [art. 1\(2\)](#)

I157 Sch. 2 para. 158 in force at 1.4.2009, see [art. 1\(2\)](#)

Scottish Parliament (Disqualification) Order 2007

159.—(1) Part 1 of the Schedule to the Scottish Parliament (Disqualification) Order 2007(**62**) (office-holders disqualified from being a member of the Scottish Parliament) is amended as follows.

(2) Omit the entries relating to—

- (a) Chairman of the tribunal constituted under section 706 of the Income and Corporation Taxes Act 1988; and
- (b) President or Vice-President of Value Added Tax Tribunals or full-time chairman of Value Added Tax Tribunals.

Commencement Information

I158 Sch. 2 para. 159 in force at 1.4.2009, see [art. 1\(2\)](#)

Control of Cash (Penalties) Regulations 2007

160. The Control of Cash (Penalties) Regulations 2007(**63**) are amended as follows—

Commencement Information

I159 Sch. 2 para. 160 in force at 1.4.2009, see [art. 1\(2\)](#)

161. In regulation 2 (interpretation) after “the Commissioners” insert—

““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I160 Sch. 2 para. 161 in force at 1.4.2009, see [art. 1\(2\)](#)

162.—(1) Regulation 3 (power to impose penalties) is amended as follows.

(2) For paragraph (2) substitute—

“(2) Where the Commissioners decide to impose a penalty under this regulation, they must forthwith—

- (a) inform the person in writing of their decision to impose the penalty and its amount, of their reasons for imposing the penalty and of the right to appeal to the tribunal; and at the same time
- (b) offer the person a review under regulation 4A.”.

(62) S.I. 2007/285.

(63) S.I. 2007/1509.

Commencement Information

I161 Sch. 2 para. 162 in force at 1.4.2009, see **art. 1(2)**

163.—(1) Regulation 4 (review procedure) is amended as follows.

(2) For the heading substitute “Appeals”.

(3) In paragraph (1) for “by notice in writing to the Commissioners require them to review” substitute “make an appeal to the tribunal in respect of”.

(4) Omit paragraphs (2) to (5).

Commencement Information

I162 Sch. 2 para. 163 in force at 1.4.2009, see **art. 1(2)**

164. After regulation 4 insert—

“Offer of review

4A.—(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 4 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

4B.—(1) The Commissioners must review a decision if—

(a) they have offered a review of the decision under regulation 4A, 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 4F.

(3) The Commissioners shall not review a decision if P has appealed to the tribunal under regulation 4F in respect of the decision.

Extensions of time

4C.—(1) If under regulation 4A, 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 4B(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

- 4D.**—(1) This regulation applies if—
- (a) the Commissioners have offered a review of a decision under regulation 4A, and
 - (b) P does not accept the offer within the time allowed under regulation 4B(1)(b) or 4C(2).
- (2) The Commissioners must review the decision under regulation 4C if—
- (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 4F in respect of the decision.

Nature of review etc

- 4E.**—(1) This regulation applies if the Commissioners are required to undertake a review under regulation 4B or 4D.
- (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 4A), or
 - (b) the date on which the Commissioners decided to undertake the review (in a case falling within regulation 4D).
- (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.

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

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

Bringing of appeals

4F.—(1) An appeal under regulation 4 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 4C).

(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 4B—

- (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 4D—

- (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 4E(8) applies, an appeal may be made at any time from the end of the period specified in regulation 4E(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

I163 Sch. 2 para. 164 in force at 1.4.2009, see **art. 1(2)**

165. For regulation 5 substitute—

“Settling of appeals by agreement

5. Section 85 of the Value Added Tax Act 1994 (settling of appeals by agreement)(**64**) shall have effect as if the reference to section 83 of that Act included a reference to regulation 4 above.”.

(64) 1994 c. 23.

Commencement Information

I164 Sch. 2 para. 165 in force at 1.4.2009, see [art. 1\(2\)](#)

166. In regulation 6 for “5” substitute “4”.

Commencement Information

I165 Sch. 2 para. 166 in force at 1.4.2009, see [art. 1\(2\)](#)

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

I166 Sch. 2 para. 167 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I159 Sch. 2 para. 160 in force at 1.4.2009, see [art. 1\(2\)](#)

I160 Sch. 2 para. 161 in force at 1.4.2009, see [art. 1\(2\)](#)

I161 Sch. 2 para. 162 in force at 1.4.2009, see [art. 1\(2\)](#)

I162 Sch. 2 para. 163 in force at 1.4.2009, see [art. 1\(2\)](#)

I163 Sch. 2 para. 164 in force at 1.4.2009, see [art. 1\(2\)](#)

I164 Sch. 2 para. 165 in force at 1.4.2009, see [art. 1\(2\)](#)

I165 Sch. 2 para. 166 in force at 1.4.2009, see [art. 1\(2\)](#)

I166 Sch. 2 para. 167 in force at 1.4.2009, see [art. 1\(2\)](#)

Money Laundering Regulations 2007

168. The Money Laundering Regulations 2007(**65**) are amended as follows.

Commencement Information

I167 Sch. 2 para. 168 in force at 1.4.2009, see [art. 1\(2\)](#)

169.—(1) Regulation 29 (determination of applications under regulation 27) is amended as follows.

- (2) For paragraph (2)(b)(iii) substitute—
“(iii) the right to a review under regulation 43A; and”.
- (3) In paragraph (2)(b)(iv) for “44(1)(a)” substitute “43”.

Commencement Information

I168 Sch. 2 para. 169 in force at 1.4.2009, see [art. 1\(2\)](#)

170.—(1) Regulation 30 (cancellation of registration etc) is amended as follows.

- (2) For paragraph (3)(c) substitute—
“(c) the right to a review under regulation 43A; and”.
- (3) In paragraph (3)(d) for “44(1)(a)” substitute “43”.

Commencement Information

I169 Sch. 2 para. 170 in force at 1.4.2009, see [art. 1\(2\)](#)

171.—(1) Regulation 42 (power to impose civil penalties) is amended as follows.

- (2) In paragraph (5)(c) for “43” substitute “43A”.
- (3) In paragraph (5)(d) for “44(1)(a)” substitute “43”.

Commencement Information

I170 Sch. 2 para. 171 in force at 1.4.2009, see [art. 1\(2\)](#)

172.—(1) Regulation 43 (review procedure) is amended as follows.

- (2) For the heading substitute “Appeals against decisions of the Commissioners”.
- (3) In paragraph (2) for “by notice to the Commissioners require them to review that decision” substitute “appeal to the tribunal in accordance with regulation 43F”.

(4) For paragraphs (3) to (5) substitute—

“(3) The provisions of Part 5 of the Value Added Tax Act 1994 (appeals)(**66**), subject to the modifications set out in paragraph 1 of Schedule 5 to these Regulations, apply in respect of appeals to a tribunal made under this regulation as they apply in respect of appeals made to the tribunal under section 83 (appeals) of that Act.

(4) A 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 it thinks proper, and
- (b) substitute its own decision for any decision quashed on appeal.

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

(66) 1994 c. 23. Sections 83A to 83G were inserted by paragraph 220 of Schedule 1 to this Order and sections 85A and 85B by paragraph 223 of that Schedule.

(6) For the purposes of appeals under this regulation, the meaning of “tribunal” is as defined in section 82 of the Value Added Tax Act 1994.”.

Commencement Information

I171 Sch. 2 para. 172 in force at 1.4.2009, see **art. 1(2)**

173. After regulation 43 insert—

“Offer of review

43A.—(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 43 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

43B.—(1) The Commissioners must review a decision if—

- (a) they have offered a review of the decision under regulation 43A, 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 43F.

(3) The Commissioners shall not review a decision if P has appealed to the tribunal under regulation 43F in respect of the decision.

Extensions of time

43C.—(1) If under regulation 43A, 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 43B(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

43D.—(1) This regulation applies if—

- (a) the Commissioners have offered a review of a decision under regulation 43A, and
- (b) P does not accept the offer within the time allowed under regulation 43B(1)(b) or 43C(2).

(2) The Commissioners must review the decision under regulation 43B if—

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- (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 43F in respect of the decision.

Nature of review etc

43E.—(1) This regulation applies if the Commissioners are required to undertake a review under regulation 43B or 43D.

(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 43A), or
- (b) the date on which the Commissioners decided to undertake the review (in a case falling within regulation 43D).

(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

43F.—(1) An appeal under regulation 43 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 43C).

- (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 43B—
 - (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 43D—
 - (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 43E(8) applies, an appeal may be made at any time from the end of the period specified in regulation 43E(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

I172 Sch. 2 para. 173 in force at 1.4.2009, see [art. 1\(2\)](#)

- 174.**—(1) Regulation 44 (appeals) is amended as follows.
- (2) Omit paragraphs (1)(a) and (2)(a).
 - (3) Omit paragraph (3).
 - (4) Omit paragraph (6).

Commencement Information

I173 Sch. 2 para. 174 in force at 1.4.2009, see [art. 1\(2\)](#)

- 175.** For paragraph 1 of Schedule 5 (modifications in relation to appeals) substitute—
- “**1.** Part 5 of the Value Added Tax Act 1994 (appeals)(**67**) is modified by omitting sections 83A to 84, 85A and 85B.”.

(67) 1994 c. 23; sections 83A to 83G were inserted by paragraph 220 of Schedule 1 to this Order and sections 85A and 85B by paragraph 223 of that Schedule.

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Commencement Information

I174 Sch. 2 para. 175 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I167 Sch. 2 para. 168 in force at 1.4.2009, see [art. 1\(2\)](#)

I168 Sch. 2 para. 169 in force at 1.4.2009, see [art. 1\(2\)](#)

I169 Sch. 2 para. 170 in force at 1.4.2009, see [art. 1\(2\)](#)

I170 Sch. 2 para. 171 in force at 1.4.2009, see [art. 1\(2\)](#)

I171 Sch. 2 para. 172 in force at 1.4.2009, see [art. 1\(2\)](#)

I172 Sch. 2 para. 173 in force at 1.4.2009, see [art. 1\(2\)](#)

I173 Sch. 2 para. 174 in force at 1.4.2009, see [art. 1\(2\)](#)

I174 Sch. 2 para. 175 in force at 1.4.2009, see [art. 1\(2\)](#)

Transfer of Funds (Information on the Payer) Regulations 2007

176. The Transfer of Funds (Information on the Payer) Regulations 2007⁽⁶⁸⁾ are amended as follows.

Commencement Information

I175 Sch. 2 para. 176 in force at 1.4.2009, see [art. 1\(2\)](#)

177.—(1) Regulation 11 (power to impose civil penalties) is amended as follows.

(2) In paragraph (5)(c) for “12” substitute “12A”.

(3) In paragraph (5)(d) for “13(1)(b)” substitute “12”.

Commencement Information

I176 Sch. 2 para. 177 in force at 1.4.2009, see [art. 1\(2\)](#)

178.—(1) Regulation 12 (review procedure) is amended as follows.

(2) For the heading substitute “Appeals against decisions of the Commissioners”.

(3) In paragraph (1) for “by notice to the Commissioners require them to review that decision” substitute “may appeal to the tribunal in accordance with regulation 12F”.

(4) For paragraphs (2) to (4) substitute—

“(2) The provisions of Part 5 of the Value Added Tax Act 1994 (appeals)⁽⁶⁹⁾, subject to the modifications set out in paragraph 2 of Schedule 2 of these Regulations, apply in respect of appeals to a tribunal made under this regulation as they apply in respect of appeals made to the tribunal under section 83 (appeals) of that Act.

(3) A tribunal hearing an appeal under paragraph (2) has the power to—

⁽⁶⁸⁾ S.I. 2007/3298.

⁽⁶⁹⁾ 1994 c. 23. Sections 83A to 83G were inserted by paragraph 220 of Schedule 1 to this Order and sections 85A and 85B by paragraph 223 of that Schedule.

- (a) quash or vary any decision of the supervisory authority, including the power to reduce any penalty to such amount (including nil) as it thinks proper, and
 - (b) substitute its own decision for any decision quashed on appeal.
- (4) For the purposes of appeals under this regulation, the meaning of “tribunal” is as defined in section 82 of the Value Added Tax Act 1994.”.

Commencement Information

I177 Sch. 2 para. 178 in force at 1.4.2009, see **art. 1(2)**

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

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- (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—
 - (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—

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- (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

I178 Sch. 2 para. 179 in force at 1.4.2009, see [art. 1\(2\)](#)

180.—(1) Regulation 13 (appeals) is amended as follows.

(2) For paragraphs (1) and (2) substitute—

“(1) A payment service provider may appeal from a decision by the Authority under regulation 11(7).”.

“(2) An appeal from a decision by the Authority is to the Financial Services and Markets Tribunal.”.

(3) Omit paragraphs (4) and (5).

Commencement Information

I179 Sch. 2 para. 180 in force at 1.4.2009, see [art. 1\(2\)](#)

181. For paragraph 2 of Schedule 2 (modifications in relation to appeals) substitute—

Changes to legislation: There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2. (See end of Document for details)

“2. Part 5 of the Value Added Tax Act 1994 (appeals)(70) is modified by omitting sections 83A to 84, 85A and 85B.”.

Commencement Information

I180 Sch. 2 para. 181 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I175 Sch. 2 para. 176 in force at 1.4.2009, see [art. 1\(2\)](#)

I176 Sch. 2 para. 177 in force at 1.4.2009, see [art. 1\(2\)](#)

I177 Sch. 2 para. 178 in force at 1.4.2009, see [art. 1\(2\)](#)

I178 Sch. 2 para. 179 in force at 1.4.2009, see [art. 1\(2\)](#)

I179 Sch. 2 para. 180 in force at 1.4.2009, see [art. 1\(2\)](#)

I180 Sch. 2 para. 181 in force at 1.4.2009, see [art. 1\(2\)](#)

Income Tax (Purchased Life Annuities) Regulations 2008

182. The Income Tax (Purchased Life Annuities) Regulations 2008(71) are amended as follows.

Commencement Information

I181 Sch. 2 para. 182 in force at 1.4.2009, see [art. 1\(2\)](#)

183.—(1) Regulation 20 (appeals against decisions of the Commissioners) is amended as follows.

(2) Omit paragraph (3).

(3) In paragraph (4)—

(a) omit “and in regulations made under sections 56B to 56D of that Act”;

(b) for “the Special Commissioners must, on appeal to them,” substitute “on an appeal that is notified to the tribunal, the tribunal must”; and

(c) omit “they are”.

Commencement Information

I182 Sch. 2 para. 183 in force at 1.4.2009, see [art. 1\(2\)](#)

Commencement Information

I181 Sch. 2 para. 182 in force at 1.4.2009, see [art. 1\(2\)](#)

I182 Sch. 2 para. 183 in force at 1.4.2009, see [art. 1\(2\)](#)

(70) 1994 c. 23; sections 83A to 83G were inserted by paragraph 220 of Schedule 1 to this Order and sections 85A and 85B by paragraph 223 of that Schedule.

(71) S.I. 2008/562.

The Serious Organised Crime and Police Act 2005 and Serious Crime Act 2007 (Consequential and Supplementary Amendments to Secondary Legislation) Order 2008

184. Omit paragraph 4 of the Schedule to the Serious Organised Crime and Police Act 2005 and Serious Crime Act 2007 (Consequential and Supplementary Amendments to Secondary Legislation) Order 2008(72).

Commencement Information

I183 Sch. 2 para. 184 in force at 1.4.2009, see [art. 1\(2\)](#)

Appeals (Excluded Decisions) Order 2008

185. Omit article 2(c) of the Appeals (Excluded Decisions) Order 2008(73).

Commencement Information

I184 Sch. 2 para. 185 in force at 1.4.2009, see [art. 1\(2\)](#)

The Transfer of Tribunal Functions Order 2008

186. In the Transfer of Tribunal Functions Order 2008(74), in paragraph 191 of Schedule 3, omit sub-paragraphs (2) to (7).

Commencement Information

I185 Sch. 2 para. 186 in force at 1.4.2009, see [art. 1\(2\)](#)

Revocations

187. The following instruments are revoked—

- (a) The Pensions Increase (Compensation to Clerks to General Commissioners) Regulations 1973(75).
- (b) The Clerks to General Commissioners (Compensation) Regulations 1973(76).
- (c) The Value Added Tax Tribunals Rules 1986(77).
- (d) The Value Added Tax Tribunals Appeal Order 1986(78).
- (e) The Special Commissioners (Jurisdiction and Procedure) Regulations 1994(79).
- (f) The General Commissioners (Jurisdiction and Procedure) Regulations 1994(80).
- (g) The Value Added Tax Tribunals Appeals (Northern Ireland) Order 1994(81).

(72) S.I. 2008/574.

(73) S.I. 2008/2707.

(74) S.I. 2008/2833.

(75) S.I. 1973/1954.

(76) S.I. 1973/900.

(77) S.I. 1986/590.

(78) S.I. 1986/2288.

(79) S.I. 1994/1811.

(80) S.I. 1994/1812.

(81) S.I. 1994/1978.

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- (h) The Retirement Age of General Commissioners Order 1995(82).
- (i) The Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 1999(83).
- (j) The General Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 1999(84).
- (k) The Special Commissioners (Amendment of the Taxes Management Act 1970) Regulations 1999(85).
- (l) The Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2000(86).
- (m) The General Commissioners of Income Tax (Costs) Regulations 2001(87).
- (n) Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2001(88).
- (o) The Referrals to the Special Commissioners Regulations 2001(89).
- (p) The General Commissioners and Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2002(90).
- (q) The Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2003(91).
- (r) Stamp Duty Land Tax (Appeals) Regulations 2004(92).
- (s) The General Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2005(93).
- (t) The Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2005(94).
- (u) The Taxes Management Act 1970 (Modifications to Schedule 3 for Pensions Scheme Appeals) Order 2005(95).
- (v) The General Commissioners and Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2007(96).

Commencement Information

I186 Sch. 2 para. 187 in force at 1.4.2009, see [art. 1\(2\)](#)

(82) S.I. 1995/3192.
(83) S.I. 1999/3292.
(84) S.I. 1999/3293.
(85) S.I. 1999/3294.
(86) S.I. 2000/288.
(87) S.I. 2001/1304.
(88) S.I. 2001/4023.
(89) S.I. 2001/4024.
(90) S.I. 2002/2976.
(91) S.I. 2003/968.
(92) S.I. 2004/1363.
(93) S.I. 2005/340.
(94) S.I. 2005/341.
(95) S.I. 2005/3457.
(96) S.I. 2007/3612.

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, SCHEDULE 2.