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STATUTORY INSTRUMENTS

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**2014 No. 1264**

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

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Revenue and Customs (Amendment of Appeal Provisions for Out of Time Reviews) Order 2014.

(2) This Order comes into force on the first day of the month following the month in which this Order is made.

(3) This Order (except article 8(2)) has effect in relation to requests for a review out of time notified to Her Majesty's Revenue and Customs on or after the date it comes into force.