

---

STATUTORY INSTRUMENTS

---

**2014 No. 1264**

**AGGREGATES LEVY  
CLIMATE CHANGE LEVY  
CUSTOMS AND EXCISE  
FINANCIAL SERVICES  
INSURANCE PREMIUM TAX  
LANDFILL TAX  
VALUE ADDED TAX**

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

Made - - - - 14th May 2014

Coming into force in accordance with article 1(2)

**THE REVENUE AND CUSTOMS (AMENDMENT OF APPEAL PROVISIONS FOR OUT OF TIME REVIEWS) ORDER 2014**

1. Citation, commencement and effect
2. Amendment to FA 1994: customs and excise duties
3. Amendment to FA 1994: insurance premium tax
4. Amendment to VATA 1994: value added tax
5. Amendment to FA 1996: landfill tax
6. Amendment to FA 2000: climate change levy
7. Amendment to FA 2001: aggregates levy
8. Amendment to FA 2003: taxes and duties on importation and exportation: penalties
9. Amendment to the Export (Penalty) Regulations 2003: export penalties
10. Amendment to the Control of Cash (Penalties) Regulations 2007: decisions to impose penalties in relation to movements of cash
11. Amendment to the Money Laundering Regulations 2007: decisions associated with money laundering provisions

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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