

Changes to legislation: Finance Act 1994, SCHEDULE 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 5

[^{F1}Section 13A].

DECISIONS SUBJECT TO REVIEW AND APPEAL

Textual Amendments

- F1** Sch. 5 shoulder reference substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), s. 120(2), **Sch. 13 para. 14(a)**; S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Modifications etc. (not altering text)

- C1** Sch. 5 applied (1.6.1995) by S.I. 1995/1046, **reg. 7(3)**
C2 Sch. 5 modified (1.4.2018) by The Tobacco Products Manufacturing Machinery (Licensing Scheme) Regulations 2018 (S.I. 2018/75), regs. 1(2), **18(2)**

[^{F2}Taxation (Cross-border Trade) Act 2018]

Textual Amendments

- F2** Sch. 5 para. 1 cross-heading substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 145(2)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 4(a)**

^{F2}1 The following decisions [^{F3}so far as they are made under any provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018,] that is to say—

- (a) any decision in relation to any goods as to whether or not the entry, unloading or [^{F4}transit] of the goods, or their release by or to any person or for any purpose, is to be allowed or otherwise permitted;
- [^{F5}(aa) any decision as to whether or not consent to the amendment or withdrawal of any Customs or other declaration is to be given;]
- (b) any decision as to whether or not permission for the examination of, or the taking of samples from, any goods presented to the Commissioners is to be granted;
- (c) any decision as to the route to be used for the movement of any goods;
- (d) any other decision as to whether or not the requirements of any procedure for goods which are to be or have been presented to the Commissioners, or any other formalities in relation to any such goods, have been satisfied or complied with or are to be waived, or as to the measures to be taken, including any requirements to be imposed, in consequence of the inability or other failure of any person to comply with the required procedure;
- [^{F6}(e) any decision, in any particular case, as to whether or not any licence, authorisation or approval is to be granted to any person (whether in respect of any premises, place or area or anything else);]

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- (f) any decision, in any particular case, as to whether or not the carrying out of any processing or other operations or the use of any procedure is to be, or to continue to be, authorised or approved;
- (g) any decision in relation to—
 - (i) the establishment or operation of any warehouse or other facility, or
 - (ii) the construction of any building,
 as to whether or not its establishment, operation or construction or the person by whom it is to be established, operated or constructed, is to be, or to continue to be, authorised or approved for any purpose;
- (h) any decision consisting in the imposition of a requirement to supply information or assistance, or to furnish any document or other evidence, to the Commissioners or any officer or of a requirement to be present or represented when anything is done in relation to any goods;
- (i) any decision to take or retain samples of any goods or as to the examination or analysis to which any goods or samples are to be subjected;
- [^{F7}(j) any decision, in any particular case, as to whether or not a fee is to be charged to any person under regulations made under section 27 of the Taxation (Cross-border Trade) Act 2018 or as to the amount of any such fee;]
- [^{F8}(k) any decision as to whether or not collection of interest on arrears of customs duty or agricultural levy is to be waived;]
- (l) any decision, in relation to a decision mentioned in any of the preceding sub-paragraphs, as to the conditions subject to which the decision so mentioned is made or, as the case may be, the matters to which that decision relates have effect;
- (m) any decision as to whether or not any person is to be required to give any [^{F9}security or other guarantee] for the fulfilment, in whole or in part, of—
 - (i) any obligation to pay any customs duty or any agricultural levy of the [^{F10}European Union]; or
 - (ii) any obligation to comply with a condition of any permission, designation, approval, authorisation or requirement mentioned in any of the preceding sub-paragraphs or with any provision for the purposes of which any decision falling within any of those sub-paragraphs is made,
 or as to the form or amount of, or the conditions of, any such [^{F9}security or other guarantee];
- (n) any decision as to the time at which or the period within which any obligation to pay any ^{F11}... agricultural levy of the [^{F10}European Union]^{F12}...;
- [^{F13}(na) any decision as to the time at which or the period within which any obligation to pay any customs duty or to do any other thing required or authorised as a result of provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 is to be complied with;]
- (o) any decision as to whether or not a decision falling within this paragraph is to be [^{F14}varied, suspended or revoked], including a decision as to whether or not the time at which any such decision is to take effect is to be deferred [^{F15}, and a decision as to whether or not a licence, authorisation or approval is to be suspended or revoked or the terms of a licence, authorisation or approval are to be varied].

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Textual Amendments

- F3** Words in Sch. 5 para. 1 substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(a)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F4** Word in Sch. 5 para. 1(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(b)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F5** Sch. 5 para. 1(aa) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(c)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F6** Sch. 5 para. 1(e) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(d)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F7** Sch. 5 para. 1(j) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(e)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F8** Sch. 5 para. 1(k) substituted (27.7.1999 with effect as mentioned in s. 130(4) of the amending Act) by 1999 c. 16, s. **130(2)(4)**
- F9** Words in Sch. 5 para. 1(m) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(f)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F10** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F11** Words in Sch. 5 para. 1(n) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(g)(i)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F12** Words in Sch. 5 para. 1(n) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(g)(ii)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F13** Sch. 5 para. 1(na) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(h)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F14** Words in Sch. 5 para. 1(o) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(i)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F15** Words in Sch. 5 para. 1(o) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 145(3)(i)(ii)** (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)

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The Management Act

- 2 (1) The following decisions under or for the purposes of the Management Act, that is to say—
- [^{F16}(a) any decision made under any regulations under [^{F17}section 20, 20B, 22 or 25 (approved wharf, approved aerodrome, examination station or temporary storage facility)] —
 - (i) as to whether or not a mandatory condition is met; or
 - (ii) as to whether or not a discretionary condition is to be imposed, the terms of a discretionary condition or whether or not a discretionary condition is met;
 and any reference to a mandatory condition is to a condition within subsection (1A)(a) of section 20, 22 or 25 [^{F18}, or subsection (2)(a) of section 20B,] and any reference to a discretionary condition is to a condition within [^{F19}subsection (1A)(b) of section 20, 22 or 25 or subsection (2)(b) of section 20B];]
 - [^{F20}(aa) any decision as to whether or not approval of an aerodrome under section 20B is to be given or withdrawn, or as to the conditions or restrictions under section 20B(3) subject to which any such approval is given;]
 - (b) any decision as to whether or not any permission for any of the purposes of section 21 (control of movement of aircraft) is to be given or withdrawn or as to the conditions subject to which any such permission is given;
 - (c) any decision as to whether or not approval of a pipe-line for the purposes of section 24 (control of movement of goods by pipe-line) is to be given or withdrawn or as to the conditions subject to which any such approval is given;
 - (d) any decision as to whether or not expenses incurred by the Commissioners are to be borne by any person by virtue of section 29(3) (expenses of detention etc. of ships, aircraft and vehicles) or as to the amount of the expenses to be so borne;
 - (e) any decision consisting in the giving of a direction under section 30(1) (control of uncleared goods);
 - (f) any decision by virtue of subsection (2A) of section 31 (control of movement of goods) as to whether or not the requirements of any regulations under subsection (1) of that section are to be relaxed, as to whether or not substituted requirements are to be imposed or as to the terms of any such substituted requirements;
 - (g) any decision consisting in the imposition of a requirement by virtue of subsection (3) of section 33 (requirements as to record keeping) on a person in control of an aerodrome who is not licensed under any enactment relating to air navigation or as to what is or is not to be approved (whether or not in relation to such a requirement) for the purposes of paragraph (a) of that subsection;
 - [^{F21}(ga) any decision consisting in the imposition of a requirement by virtue of subsection (3A) of section 33 or as to what is or is not to be approved for the purposes of paragraph (a) of that subsection;]
 - (h) any decision as to whether or not permission is to be given to any person for the purposes of section 39 (entry of surplus stores);
 - (i) any decision for the purposes of section 40 that any goods are to be deposited in a Queen's warehouse;

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- ^{F22}(j)
- ^{F22}(k)
- (l) any decision for the purposes of section 63 (entry outwards) as to whether or not entry outwards is to be made of any ship or goods or as to the conditions subject to which any such entry outwards is to be made;
 - (m) any decision consisting in the imposition of a requirement under section 77, 79 or 80 to produce or furnish any document or other evidence or information;
 - (n) any decision for the purposes of section 92 (approval of warehouses)—
 - (i) as to whether or not any approval is to be given to any place as a warehouse or any consent is to be given to any alteration in or addition to any warehouse;
 - (ii) as to the conditions subject to which any approval or consent is given for the purposes of that section; or
 - (iii) for the withdrawal of any such approval or consent;
 - (o) any decision as to whether or not any amount is payable to the Commissioners in pursuance of section 99 (provision as to deposit in Queen’s warehouse) or as to the amount to be so paid by any person;
 - (p) any decision for the purposes of section 100G (registered excise dealers and shippers) as to whether or not, and in which respects, any person is to be, or to continue to be, approved and registered or as to the conditions subject to which any person is approved and registered;
 - (q) any decision as to the conditions subject to which any drawback is allowed or payable under section 132 or 134;
 - (r) any decision under section 152(b) as to whether or not anything forfeited or seized under the customs and excise Acts is to be restored to any person or as to the conditions subject to which any such thing is so restored;
 - (s) any decision under section 157 as to whether or not any person is to be required to give any security [^{F23}(or further security)] for the observance of any condition, as to the form or amount of, or the conditions of, any such security or as to the cancellation of any bond [^{F24}, guarantee or other security] ;
 - (t) any decision consisting in the giving or imposition of a direction or requirement for the purposes of section 158 (power to require the provision of facilities) or any decision as to whether or not an approval is to be given for the purposes of any such direction.
- (2) Any decision which is made under or for the purposes of any regulations under any of sections 3, 31 or 93 of the Management Act (application to pipe-lines, control of movement of goods and warehousing regulations) and is-
- (a) a decision in relation to any goods as to whether or not they may be moved, deposited, kept, secured, treated in any manner, removed or made available to any person or as to the conditions subject to which they are moved, deposited, kept, secured, treated in any manner, removed or made available to any person;
 - (b) a decision as to whether or not any person or place is to be, or to continue to be, authorised or approved in any respect for any purpose or as to the conditions subject to which any person or place is so authorised or approved; or

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- (c) a decision as to whether or not any person is to be required to give any security for the fulfilment of any obligation or as to the form or amount of, or the conditions of, any such security.
- (3) Any decision which is made under or for the purposes of any regulations under section 35(4), 42 or 66 of the Management Act (report inwards, procedure in relation to goods on arrival etc. or in relation to goods for exportation) and is—
 - (a) a decision as to whether or not any permission is to be given for the purpose of dispensing with any of the requirements of any such regulations;
 - (b) a decision consisting in the imposition or variation of any requirement in exercise of any power conferred by any such regulations; or
 - (c) a decision as to whether or not any approval, authority or permission is to be given or granted for the purpose of determining the manner in which any requirement imposed by or under any such regulations is to be performed.
- [^{F25}(3A) Any decision which is made under or for the purposes of any regulations under section 60A of the Management Act (power to make regulations about stores) and is a decision about granting or withdrawing authorisation for goods to be shipped or carried as stores without payment of duty or on drawback.]
- (4) Any decision which is made under or for the purposes of any regulations under section 127A of the Management Act (deferment of duty) and is—
 - (a) a decision as to whether or not any person or place is to be, or to continue to be, approved for any purpose connected with the deferment of duty or as to the conditions subject to which any person or place is so approved;
 - (b) a decision as to the amount of duty that may be deferred in any case; or
 - (c) a decision as to whether or not any person is to be required to give any security for the fulfilment of any obligation or as to the form or amount of, or the conditions of, any such security.

Textual Amendments

- F16** Sch. 5 para. 2(1)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 145\(4\)\(a\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F17** Words in Sch. 5 para. 2(1)(a) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 340(5)(a)(i)
- F18** Words in Sch. 5 para. 2(1)(a) inserted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 340(5)(a)(ii)
- F19** Words in Sch. 5 para. 2(1)(a) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 340(5)(a)(iii)
- F20** Sch. 5 para. 2(1)(aa) inserted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 340(5)(b)
- F21** Sch. 5 para. 2(1)(ga) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 145\(4\)\(b\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F22** Sch. 5 para. 2(1)(j)(k) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 145\(4\)\(c\)](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(a)
- F23** Words in Sch. 5 para. 2(1)(s) inserted (21.7.2008 with effect in accordance with s. 126(2) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 126(1)(a)
- F24** Words in Sch. 5 para. 2(1)(s) inserted (21.7.2008 with effect in accordance with s. 126(2) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), s. 126(1)(b)

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F25 Sch. 5 para. 2(3A) inserted (1.4.2015) by Finance Act 2014 (c. 26), Sch. 21 paras. 9, 10; S.I. 2015/812, art. 2

^{F26} Part 2 of the Finance (No. 2) Act 2023 (alcohol duty)

Textual Amendments

F26 Sch. 5 para. 3 and cross-heading substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), s. 120(2), Sch. 11 para. 2; S.I. 2023/884, reg. 2(1)(f) (with regs. 3(2)-(4), 10)

- 3 (1) The following decisions under or for the purposes of [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty)—
- (a) any decision as to whether or not any duty is to be remitted or repaid under [section 73](#) (research and experiments) or [74](#) (spoilt alcoholic products) as to the conditions subject to which the duty is to be remitted or repaid;
 - (b) any decision—
 - (i) on a claim under [section 75](#) for repayment of duty (alcoholic ingredients relief), or
 - (ii) as to whether or not to remit duty under that section;
 - (c) any decision for the purposes of [section 76](#) (imported medical articles) or [section 78](#) (authorised use for certain purposes) as to whether or not to recognise any article as used for medical purposes;
 - (d) any decision for the purposes of [section 78](#) (authorised use for certain purposes)—
 - (i) as to the use to which any article is or is to be put, or as to the purposes for which it is or is to be used,
 - (ii) as to whether or not permission or authorisation for any person to receive, or for the delivery of, any spirits without payment of duty is to be granted or withdrawn, or
 - (iii) as to the conditions subject to which the permission or authorisation is granted;
 - (e) any decision for the purposes of [section 79](#) (imported goods not for human consumption) as to whether or not any goods are for human consumption;
 - (f) any decision for the purposes of [section 82](#) (approval requirement: producers) or [83](#) (supplementary provision about approvals)—
 - (i) as to whether or not, and in respect of which alcoholic products, premises or activities, an approval is given,
 - (ii) the period for which, or conditions subject to which, an approval is given,
 - (iii) as to the revocation or variation of an approval, or
 - (iv) as to whether a person is exempt from the approval requirement;
 - (g) any decision as to the application of an exemption under [section 86](#) (mixing alcoholic products);
 - (h) any decision as to whether or not a licence for the purposes of [section 91](#) (licence to manufacture and deal wholesale in denatured alcohol) is to be granted to a person, or as to the revocation or suspension of a licence for the purposes of that section;

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- (i) any decision for the purposes of any provision of [Chapter 7](#) (wholesaling of controlled alcoholic products) as to whether or not, and in which respects, a person is to be, or to continue to be, approved and registered or as to the conditions or restrictions subject to which a person is to be approved and registered;
 - (j) any decision for the purposes of [section 111](#) as to whether or not any drawback is to be set against an amount chargeable in respect of alcohol duty or as to the conditions subject to which drawback is set against that amount.
- (2) Any decision which—
- (a) is made under or for the purposes of any regulations under [section 88](#) (alcoholic products regulations) of the Finance (No. 2) Act 2023, and
 - (b) is a decision as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, the security.
- (3) Any decision which is made under or for the purposes of any regulations under [section 90](#) (denatured alcohol) or [section 92](#) (regulations relating to denatured alcohol) of the Finance (No. 2) Act 2023 and is a decision—
- (a) as to whether or not any process is to be, or to continue to be, approved for any purposes;
 - (b) as to the conditions subject to which the approval is given;
 - (c) as to the revocation or variation of an approval;
 - (d) as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, the security.
- (4) Any decision which—
- (a) is made under paragraph 1 of Schedule 3 to the Finance Act 2001, and
 - (b) relates to [Part 2](#) of the Finance (No. 2) Act 2023.]

The Hydrocarbon Oil Duties Act 1979

- 4 (1) The following decisions under or for the purposes of the ^{M1}Hydrocarbon Oil Duties Act 1979—
- (a) any decision under section 9 (delivery of oil for home use etc.) as to whether or not permission is to be given for the delivery of anything without payment of duty or as to the conditions subject to which any such permission is given;
 - (b) any decision as to whether or not a consent is to be given for the purposes of section 10(1) (consent to certain uses of oil delivered for home use) or as to the conditions subject to which any such consent is given;
 - (c) any decision as to whether or not a consent is to be given for the purposes of section 14(2) (consent to certain uses of rebated oil) or as to the conditions subject to which any such consent is given;
 - (d) any decision consisting in a determination for the purposes of section 17(3) (determination of use of oil etc. for different purposes);
 - (e) any decision as to the conditions subject to which any payment is to be made to any person in accordance with section 20(3) (payments in respect of contaminated or mixed substances).

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- [^{F27}(1A) Any decision which is made under or for the purposes of any regulations made under section 20AA of the ^{M2}Hydrocarbon Oil Duties Act 1979 and is a decision as to whether or not relief is to be allowed.]
- (2) Any decision which is made under or for the purposes of any regulations made or having effect as if made under section 21 or 24 of the ^{M3}Hydrocarbon Oil Duties Act 1979 and is—
- (a) a decision as to whether or not any person is to be required to give any security for any duty which is or may become due, or as to the form or amount of, or the conditions of, any such security; or
 - (b) a decision as to whether or not any person is to be, or to continue to be, approved for the purposes of section 9(1) or (4), 14(1) or 19A(1) of that Act or as to the conditions subject to which any person is so approved.
- [^{F28}(3) Any decision which—
- (a) is made under paragraph 1 or 2 of Schedule 3 to the Finance Act 2001, and
 - (b) relates to the Hydrocarbon Oil Duties Act 1979.]

Textual Amendments

F27 Sch. 5 para. 4(1A) inserted (28.7.2000) by 2000 c. 17, s. 10(5)

F28 Sch. 5 para. 4(3) inserted (1.11.2001) by 2001 c. 9, s. 15, Sch. 3 para. 17(3); S.I. 2001/3300, art. 2

Marginal Citations

M1 1979 c. 5.

M2 1979 c. 5.

M3 1979 c. 5.

The Tobacco Products Duty Act 1979

- 5 Any decision which is made under or for the purposes of any regulations made under section 2 or 7 of the ^{M4}Tobacco Products Duty Act 1979 and is—
- (a) a decision as to whether or not any duty is remitted or repaid or as to the conditions subject to which it is remitted or repaid; or
 - (b) a decision as to whether or not any premises are to be, or to continue to be, registered for any purpose or as to the conditions subject to which any premises are so registered.

Marginal Citations

M4 1979 c. 7.

- [^{F29}5A Any decision—
- (a) to refuse an approval under section 8L of the Tobacco Products Duty Act 1979 (raw tobacco: approval to carry on a controlled activity);
 - (b) to impose a condition or restriction on, or to revoke or vary the terms of, an approval under that section.]

Changes to legislation: *Finance Act 1994, SCHEDULE 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Textual Amendments

F29 Sch. 5 para. 5A inserted (6.12.2016) by [Finance Act 2016 \(c. 24\)](#), s. 179(4)(5); S.I. 2016/1171, reg. 2(2)

The Betting and Gaming Duties Act 1981

- 6 (1) The following decisions under or for the purposes of the ^{M5}Betting and Gaming Duties Act 1981, that is to say—
- ^{F30}(a)
 (b) any decision under paragraph 10(2) of Schedule 3 (registration of bingo promoters) as to the conditions subject to which any person is to be, or to continue to be, registered as a bingo-promoter.
- (2) Any decision which is made under or for the purposes of—
- ^{F31}(a)
 (b) paragraph 10(2) of Schedule 3 to [^{F32}the Betting and Gaming Duties Act 1981],
- and is a decision as to whether or not any person is to be required to give any security for any duty which is or may become due, or as to the form or amount of, or the conditions of, any such security.

^{F33}[^{F34}(3)]

Textual Amendments

- F30** Sch. 5 para. 6(1)(a) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 18\(2\)](#) (with [Sch. 29](#))
- F31** Sch. 5 para. 6(2)(a) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 18\(3\)\(a\)](#) (with [Sch. 29](#))
- F32** Words in Sch. 5 para. 6(2)(b) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 18\(3\)\(b\)](#) (with [Sch. 29](#))
- F33** Sch. 5 para. 6(3) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 18\(4\)](#) (with [Sch. 29](#))
- F34** Sch. 5 para. 6(3) inserted (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), s. 12(1)(6), [Sch. 4 para. 12\(3\)](#)

Marginal Citations

M5 1981 c. 63.

The Finance Act 1993

- 7 Any decision as to whether or not any person is to be or to continue to be registered under section 29 of the ^{M6}Finance Act 1993 (registration for the purposes of lottery duty) and any decision which is made under or for the purposes of any regulations under that section and is a decision as to whether or not any person is to be required to give any security for the payment of any lottery duty that may become due, or as to the form or amount of, or the conditions of, any such security.

Changes to legislation: Finance Act 1994, SCHEDULE 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Marginal Citations

M6 1993 c. 34.

Chapter III of Part I of this Act

- 8 (1) Any decision made under or for the purposes of any regulations under section 21 of this Act or for the purposes of subsection (2) of that section which is—
- (a) a decision consisting in the imposition or variation of any requirement as to the records which are to be kept by any person;
 - (b) a decision as to the manner in which any record or information is to be preserved or is to be made available to the Commissioners; or
 - (c) a decision as to the period for which any record or information is to be preserved.
- (2) Any decision for the purposes of section 23 of this Act which is—
- (a) a decision consisting in the imposition or variation of any requirement as to the information or documents which are to be furnished or produced by any person, including any decision as to the time or place at which, period within which or form in which anything is to be furnished or produced in pursuance of that section; or
 - (b) a decision as to the removal of any document produced under that section or as to the period for which such a document may be removed.

Chapter IV of Part I of this Act

- 9 The following decisions under or for the purposes of Chapter IV of Part I of this Act, that is to say—
- (a) any decision under regulations made by virtue of section 33 to register, or not to register, any person as an aircraft operator in the register kept under that section or to remove a person so registered from the register;
 - (b) any decision under such regulations to show, or not to show, the name of any person as a fiscal representative in that register or to remove a name from the register;
 - (c) any decision under section 36 to require a person to provide security, including any decision as to the form or amount of the security; ^{F35} . . .
 - (d) any decision to give a person a notice under section 37.
 - [^{F36}(e) any decision with respect to the amount of any interest specified in an assessment under paragraph 11A of Schedule 6;]

Textual Amendments

- F35** Word in Sch. 5 immediately preceding para. 9(d) repealed (1.5.1995 with effect as mentioned in s. 16(4) of the repealing Act) by 1995 c. 4, ss. 16(2), 162, Sch. 29 Pt. IV, Note
- F36** Sch. 5 para. 9(e) inserted (1.5.1995 with effect as mentioned in s. 16(4) of the amending Act) by 1995 c. 4, s. 16(2)

Changes to legislation: Finance Act 1994, SCHEDULE 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

II Sch. 5 para. 9 wholly in force at 1.1.1995; Sch. 5 para. 9 not in force at Royal Assent see s. 19(1); Sch. 5 para. 9 in force for certain purposes at 1.11.1994 by [S.I. 1994/2679](#), [art. 2](#), [Sch.](#); Sch. 5 para. 9 in force at 1.1.1995 insofar as not already in force by [S.I. 1994/2679](#), [art. 3](#)

F37 ...

Textual Amendments

F37 Sch. 5 para. 9ZA and cross-heading omitted (1.8.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 120(2), [Sch. 13 para. 14\(b\)](#); [S.I. 2023/884](#), [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

F379ZA

The Finance Act 2001

[^{F38}9A Any decision under or for the purposes of Part 2 of Schedule 3 to the Finance Act 2001 (interest).]

Textual Amendments

F38 Sch. 5 para. 9A inserted (1.11.2001) by [2001 c. 9](#), s. 15, [Sch. 3 paras. 17\(4\)](#); [S.I. 2001/3300](#), [art. 2](#)

[^{F39}The Finance (No. 2) Act 2017

Textual Amendments

F39 Sch. 5 para. 9B and cross-heading inserted (16.11.2017 for specified purposes, 1.4.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [ss. 56\(3\), 59\(1\)](#); [S.I. 2018/298](#), [reg. 2\(2\)](#)

9B Any decision for the purposes of Part 3 of the Finance (No. 2) Act 2017 ([^{F40}imported goods] fulfilment businesses) as to—

(a) whether or not, and in which respects, any person is to be, or to continue to be, approved and registered, or

(b) the conditions or restrictions subject to which any person is approved and registered.]

Textual Amendments

F40 Words in Sch. 5 para. 9B substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 106](#) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 2 para. 7\(7\)–\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Changes to legislation: Finance Act 1994, SCHEDULE 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Interpretation of Schedule

- 10 (1) In this Schedule references to any decision as to the conditions subject to which any other decision (whether or not specified in this Schedule) is made include references to—
- (a) any decision as to whether the other decision should be made subject to or to the imposition of any conditions, limitations, restrictions, prohibitions or other requirements, either from the time when the other decision takes effect or in exercise of any power to impose them subsequently;
 - (b) any decision as to the terms of any conditions, limitations, restrictions, prohibitions or other requirements imposed or applied in relation to that other decision;
 - (c) any decision as to the period for which any licence, approval, permission or other authorisation to which the other decision relates is to have effect or as to any variation of that period; and
 - (d) any decision as to whether any conditions, limitations, restrictions, prohibitions or other requirements so imposed or applied are to be revoked, suspended or cancelled or as to whether or in what respect their terms are at any time to be varied;
- but those references do not include references to any decision as to the enforcement of any condition, restriction or prohibition in criminal proceedings, by the seizure or forfeiture of goods or, for purposes connected with any duty of excise, by any other means.
- (2) References in this Schedule to decisions as to the exercise of any power to require security for the fulfilment of any obligation, the observance of any conditions or the payment of any duty shall be without prejudice to any reference to decisions as to the exercise of any general power in the case in question to impose conditions in connection with the making of any other decision and shall include references to the exercise of any power to require further security for the fulfilment of that obligation, the observance of those conditions or, as the case may be, the payment of that duty.

Commencement Information

- I2** Sch. 5 para. 10 wholly in force at 1.1.1995; Sch. 5 para. 10 not in force at Royal Assent see s. 19(1); Sch. 5 para. 10 in force for certain purposes at 1.11.1994 by [S.I. 1994/2679](#), [art. 2](#), [Sch.](#); Sch. 5 para. 10 in force at 1.1.1995 insofar as not already in force by [S.I. 1994/2679](#), [art. 3](#)

Changes to legislation:

Finance Act 1994, SCHEDULE 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)