
STATUTORY INSTRUMENTS

2022 No. 109

The Customs (Amendment) (EU Exit) Regulations 2022

Amendments to the Finance Act 1994

4. In the Finance Act 1994⁽¹⁾, in Schedule 5, in paragraph 2(1) (decisions under CEMA 1979 subject to review and appeal), after paragraph (p) insert—

“(pa) any decision as to whether or not, or in what form, any amount by way of security is payable to the Commissioners under section 119 (discharge of imported goods on giving of security for duty) or as to the amount to be so paid or as to any conditions imposed in connection with a decision under that section;”.

(1) 1994 c. 9. Schedule 5 to the Finance Act 1994 was amended by paragraph 145 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.