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STATUTORY INSTRUMENTS

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**2018 No. 75**

**The Tobacco Products Manufacturing Machinery  
(Licensing Scheme) Regulations 2018**

**PART 7**

**REVIEWS AND APPEALS**

**Reviews and appeals**

**18.**—(1) Any decision by the Commissioners that a person is liable to a penalty under regulation 11, or as to the amount of the person’s liability, is to be treated as if it were listed in section 13A(2) of the Finance Act 1994<sup>(1)</sup> (customs and excise reviews and appeals: meaning of “relevant decisions”), and accordingly, as if it were a relevant decision for the purposes mentioned in section 13A(1).

(2) Each of the decisions of the Commissioners listed in paragraph (3) is to be treated as if it were listed in Schedule 5 to the Finance Act 1994 (decisions subject to appeal and review).

(3) The decisions referred to are—

- (a) the refusal of an application to grant, vary or renew a licence,
- (b) the imposition of conditions or restrictions on a licence,
- (c) any other variation of a licence, and
- (d) the revocation of a licence.

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(1) 1994 c. 9. Section 13A was inserted by [S.I. 2009/56](#) and amended by [S.I. 2011/1043](#). There are other amendments to this provision but none are relevant.