
STATUTORY INSTRUMENTS

1995 No. 2351

CUSTOMS AND EXCISE

**The Customs Reviews and Appeals (Binding
Tariff Information) Regulations 1995**

Made - - - - 7th September 1995
Laid before Parliament 7th September 1995
Coming into force - - 1 October 1995

The Commissioners of Customs and Excise, it appearing to them that there are decisions falling to be made for the purposes of the Community Customs Code⁽¹⁾ and its implementing provisions⁽²⁾ which are not decisions to which section 14 of the Finance Act 1994⁽³⁾ otherwise applies, in exercise of the powers conferred upon them by section 14 (6) and (7) of the Finance Act 1994 and of all other powers enabling them in that behalf, hereby make the following Regulations:

1.—(1) These Regulations may be cited as the Customs Reviews and Appeals (Binding Tariff Information) Regulations 1995 and shall come into force on 1 October 1995.

(2) In these Regulations—

“the Act” means the Finance Act 1994;

“the Community provisions relating to binding tariff information” means Article 12 of Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code and Articles 5 to 7 of Commission Regulation (EEC) No. 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No. 2913/92;

“binding tariff information” and “tariff classification” have the same meanings as in the Community provisions relating to binding tariff information;

“the Commissioners” means the Commissioners of Customs and Excise.

2. Section 14 of the Act, as it applies to the decisions mentioned in section 14(1) of the Act, shall apply to the following decisions of the Commissioners, so far as they are made for the purposes of the Community provisions relating to binding tariff information—

(a) any decision as to the determination of the tariff classification of any goods;

(1) Council Regulation (EEC) No. 2913/92, OJ No. L302, 19.10.92, p.1.

(2) Commission Regulation (EEC) No. 2454/93, OJ No. L253, 11.10.93, p.1, to which there are amendments not relevant to these Regulations.

(3) 1994 c. 9; section 14, by virtue of section 17(1), attracts the definition of the “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

Status: This is the original version (as it was originally made).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

- (b) any decision as to whether or not binding tariff information is to be supplied;
- (c) any decision as to whether or not any binding tariff information is to be annulled, withdrawn or revoked.

3. Section 16(4) of the Act (supervisory jurisdiction) shall have effect as if decisions (b) and (c) mentioned in regulation 2 above were of a description specified in Schedule 5 to the Act.

New King's Beam House 22 Upper Ground
London SE1 9PJ
7th September 1995

M. J. Eland
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1 October 1995, supplement section 14 of the Finance Act 1994, which provides for reviews and appeals to the VAT and Duties Tribunals with respect to certain decisions made by the Commissioners of Customs and Excise. Under section 14, the Commissioners' determination of the tariff classification of goods is only subject to review and appeal if that determination finds a decision as to a charge, rate or amount of duty. These Regulations additionally provide that certain decisions made under Community legislation relating to the issue of binding tariff information are subject to review and appeal.