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STATUTORY INSTRUMENTS

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**2019 No. 121**

**The Customs Safety and Security (Penalty) Regulations 2019**

**Settling appeals by agreement**

**15.** Section 85 of the Value Added Tax Act 1994<sup>(1)</sup> (settling appeals by agreement) has effect as if the reference to section 83 of that Act included a reference to regulation 9 above.

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<sup>(1)</sup> 1994 c. 23; section 85 was amended by S.I. 2009/56.