
STATUTORY INSTRUMENTS

2019 No. 60

**The Value Added Tax (Accounting Procedures
for Import VAT for VAT Registered Persons
and Amendment) (EU Exit) Regulations 2019**

Appeals

10.—(1) An appeal lies to a tribunal with respect to any of the following—

- (a) a decision as to any liability of the Commissioners to pay interest under regulation 8 or the amount of interest so payable;
- (b) a direction of the Commissioners under regulation 9.

(2) Part 5 of the Act (reviews and appeals), and any order or regulations made under that Part, have effect as if an appeal under this regulation were an appeal which lies to the tribunal under section 83(1) of the Act (but not under any particular paragraph of that subsection).