



# Finance Act 2008

## 2008 CHAPTER 9

### PART 7

#### ADMINISTRATION

#### CHAPTER 4

#### APPEALS ETC

#### *Customs and excise decisions subject to review and appeal*

#### **125 Alcoholic liquor duties**

- (1) Schedule 42 contains amendments of FA 1994 making certain decisions about alcoholic liquor duties subject to review and appeal.
- (2) The amendments made by that Schedule have effect in relation to decisions made on or after the day on which this Act is passed.

#### **126 Security under CEMA 1979**

- (1) In paragraph 2(1)(s) of Schedule 5 to FA 1994 (decisions under section 157 of CEMA 1979 subject to review and appeal)—
  - (a) after “any security” insert “ (or further security) ”, and
  - (b) insert at the end “ , guarantee or other security ”.
- (2) The amendments made by subsection (1) have effect in relation to decisions made on or after the day on which this Act is passed.

**Status:**

Point in time view as at 06/04/2014.

**Changes to legislation:**

Finance Act 2008, Cross Heading: Customs and excise decisions subject to review and appeal is up to date with all changes known to be in force on or before 07 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.