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STATUTORY INSTRUMENTS

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**1997 No. 534**

**CUSTOMS AND EXCISE**

**The Customs Reviews and Appeals  
(Tariff and Origin) Regulations 1997**

*Made* - - - - 27th February 1997  
*Laid before Parliament* 3rd March 1997  
*Coming into force* - - 24th March 1997

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<sup>(1)</sup> and its implementing provisions<sup>(2)</sup> which are not decisions to which section 14 of the Finance Act 1994<sup>(3)</sup> 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. These Regulations may be cited as the Customs Reviews and Appeals (Tariff and Origin) Regulations 1997 and shall come into force on 24th March 1997.

2. In these Regulations—

“the Act” means the Finance Act 1994;

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

3.—(1) 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 or the Community provisions relating to binding origin information—

- (a) any decision as to the tariff classification or determination of the origin of any goods;
- (b) any decision as to whether or not binding tariff information or binding origin information is to be supplied;
- (c) any decision as to whether or not any binding tariff information or binding origin information is to be annulled, withdrawn or revoked.

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(1) Council Regulation (EEC) No. 2913/92, OJ No. L302, 19.10.92, p.1; the relevant amending instrument is Regulation (EC) No. 82/97 of the European Parliament and of the Council, OJ No. L17, 21.1.97, p.1.  
(2) Commission Regulation (EEC) No. 2454/93, OJ No. L253, 11.10.93, p.1; the relevant amending instrument is Commission Regulation (EC) No. 12/97, OJ No. L9, 13.1.97, p.1.  
(3) 1994 c. 9; section 14, by virtue of section 17(1), attracts the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

(2) In this regulation—

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

“binding origin information” and “determination of the origin” have the same meanings as in the Community provisions relating to binding origin information;

“the Community provisions relating to binding tariff information” and “the Community provisions relating to binding origin information” mean Article 12 of Council Regulation (EEC) No. 2913/92(4) establishing the Community Customs Code and Title II of Part I of Commission Regulation (EEC) No. 2454/93(5) laying down provisions for the implementation of Council Regulation (EEC) No. 2913/92.

4. Section 16(4) of the Act (review jurisdiction) shall have effect as if decisions (b) and (c) mentioned in regulation 3(1) above were of a description specified in paragraph 1 of Schedule 5 to the Act.

5.—(1) 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 preferential tariff measures applicable to the exportation of goods and are not decisions falling within regulation 3 above—

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

(b) any decision as to whether there is sufficient evidence to determine the origin of any goods.

(2) In this regulation—

“preferential tariff measures” means the preferential tariff measures mentioned in Article 20(3)(d) and (e) of the Community Customs Code.

6. Section 16(4) of the Act (review jurisdiction) shall have effect as if decision (b) mentioned in regulation 5(1) above was of a description specified in paragraph 1 of Schedule 5 to the Act.

7. The Customs Reviews and Appeals (Binding Tariff Information) Regulations 1995(6) are hereby revoked.

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
27th February 1997

*M.J. Eland*  
Commissioner of Customs and Excise

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(4) OJ No. L302, 19.10.92, p.1 Article 12 was replaced by Article 1(3) of Regulation (EC) No. 82/97 of the European Parliament and of the Council, OJ No. L17, 21.1.97, p.1.

(5) OJ No. L253, 11.10.93, p.1. Title II of Part I was replaced by Article 1 of Commission Regulation (EC) No. 12/97, OJ No. L9, 13.1.97, p.1.

(6) S.I.1995/2351.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The making of these Regulations is consequent on the coming into force of Regulation (EC) No. 82/97 of the European Parliament and of the Council<sup>(7)</sup> and Commission Regulation (EC) No. 12/97<sup>(8)</sup>. Those Regulations amend the Community provisions relating to binding tariff information to be found in Article 12 of Council Regulation (EEC) No. 2913/92<sup>(9)</sup> establishing the Community Customs Code and Title II of Part I of Commission Regulation (EEC) No. 2454/93<sup>(10)</sup> laying down provisions for the implementation of Regulation (EEC) 2913/92. The new provisions introduced by Regulations (EC) Nos. 82/97 and 12/97 re-enact the previous provisions relating to binding tariff information and additionally provide for customs authorities to issue binding origin information.

These Regulations, which come into force on 24th March 1997, make provision for reviews and appeals to the VAT and Duties Tribunals from decisions of the Commissioners of Customs and Excise relating to the issue of binding tariff and binding origin information. They also make other decisions in relation to origin which are made by the Commissioners for the purposes of preferential tariff measures subject to review and appeal.

The Customs Reviews and Appeals (Binding Tariff Information) Regulations 1995<sup>(11)</sup> are revoked by these Regulations.

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(7) OJ No. L17, 21.1.97, p.1.

(8) OJ No. L9, 13.1.97, p.1.

(9) OJ No. L302, 19.10.92, p.1.

(10) OJ No. L253, 11.10.93, p.1.

(11) S.I. 1995/2351.