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STATUTORY INSTRUMENTS

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**2021 No. 799 (C. 44)**

**EXCISE**

The Finance Act 2021, Section 131 (Temporary Customs and Excise Approvals) (Appointed Day) Regulations 2021

Made - - - - at 6.22 p.m. on 5th  
July 2021

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the power conferred by section 131 of the Finance Act 2021<sup>(1)</sup>, make the following Regulations:

**Citation**

1. These Regulations may be cited as the Finance Act 2021, Section 131 (Temporary Customs and Excise Approvals) (Appointed Day) Regulations 2021.

**Appointed day**

2. 5th July 2021 is the day appointed for section 131 of the Finance Act 2021 to come into force.

At 6.22 p.m. on 5th July 2021

*Myrtle Lloyd*  
*Justin Holliday*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

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

These Regulations appoint 5th July 2021 as the day for section 131 of the Finance Act 2021 (“FA 2021”) to come into force.

Section 131(1) of FA 2021 amends Part 1 of the Finance Act 1994 by inserting new sections 16A, 16B and 16C into Chapter 2. These sections introduce a new power for HMRC to grant temporary approval to a business seeking review of or appealing a decision to remove, or reject, a trading approval, in order that its right to review or appeal is safeguarded.

Section 131(2) of FA 2021 provides that the new temporary approval process applies to decisions made prior to this legislation coming into force.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.