



Finance Act 2008

2008 CHAPTER 9

PART 7

ADMINISTRATION

CHAPTER 4

APPEALS ETC

Customs and excise decisions subject to review and appeal

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.

Changes to legislation:

Finance Act 2008, Section 126 is up to date with all changes known to be in force on or before 23 May 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)