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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 106. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

#### PART 2

#### AMENDMENTS OF OTHER ENACTMENTS

##### *Finance Act 1994*

106 In the Finance Act 1994, in Schedule 5 (decisions subject to review and appeal), in paragraph 9B, for “third country goods” substitute “ imported goods ”.

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**Commencement Information**

**II** Sch. 8 para. 106 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 106.