
STATUTORY INSTRUMENTS

1997 No. 534

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

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.