

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Customs and Excise Management Act 1979

90.—(1) Section 94(4B) (deficiency in warehoused goods)(**1**) is amended as follows.

(2) For paragraph (a) substitute—

“(a) the period of 30 days for accepting an offer of review under section 15C of the Finance Act 1994 or for appealing against the decision under section 16 of that Act has expired;”.

(3) In paragraph (b) for “section 15(2)” substitute “section 15F(8)”.

(4) In paragraph (c) for “the final result of any further appeal” substitute “the final result of any appeal under section 16 of that Act, or of any further appeal,”.

(1) Subsection (4B) was inserted by paragraph 5 of Schedule 6 to the [Finance Act 1997 \(c. 16\)](#).