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STATUTORY INSTRUMENTS

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**2019 No. 121**

**The Customs Safety and Security (Penalty) Regulations 2019**

**Settling appeals by agreement**

**15.** Section 85 of the Value Added Tax Act 1994 <sup>M1</sup> (settling appeals by agreement) has effect as if the reference to section 83 of that Act included a reference to regulation 9 above.

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**Commencement Information**

**I1** Reg. 15 in force at 20.2.2019, see reg. 1

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**Marginal Citations**

**M1** 1994 c. 23; [section 85](#) was amended by [S.I. 2009/56](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs Safety and Security (Penalty) Regulations 2019, Section 15.