

---

STATUTORY INSTRUMENTS

---

**2019 No. 60**

**The Value Added Tax (Accounting Procedures  
for Import VAT for VAT Registered Persons  
and Amendment) (EU Exit) Regulations 2019**

**Appeals**

**11.** Where an appeal is against a direction of the Commissioners under regulation 9 the tribunal must not allow the appeal unless it considers that the Commissioners could not reasonably have been satisfied that there were grounds for the direction.