
STATUTORY INSTRUMENTS

2023 No. 606

The Tobacco Products (Traceability and Security Features) (Amendment) Regulations 2023

Amendment of regulation 23

11. In regulation 23 (reviews and appeals) after paragraph (2) insert—

“(3) A decision under regulation 20B that a person is liable to a penalty, or the amount of the person’s liability, is to be treated as if it were listed in section 13A(2) of the Finance Act 1994⁽¹⁾ (customs and excise reviews and appeals: meaning of “relevant decision”) and accordingly, as if it were a relevant decision for the purposes mentioned in section 13A(1).”.

(1) 1994 c. 9; section 13A was inserted by paragraph 198 of Schedule 1 to S.I. 2009/56 and amended by S.I. 2011/1043, paragraph 10 of Schedule 25 to the Finance Act 2012 (c. 14), paragraph 17 of Schedule 28 to the Finance Act 2014 (c. 26), section 54(6) of the Finance Act 2015 (c. 11), section 179(3) of the Finance Act 2016 (c. 24) and section 56(2) of the Finance (No. 2) Act 2017 (c. 32).