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STATUTORY INSTRUMENTS

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**2008 No. 1146**

**The Value Added Tax (Buildings and Land) Order 2008**

**Appeals**

3.—(1) VATA 1994(1) is amended as follows.

(2) In section 83(2) (appeals), after paragraph (wa) insert—

“(wb) any refusal of the Commissioners to grant any permission under, or otherwise to exercise in favour of a particular person any power conferred by, any provision of Part 1 of Schedule 10;”.

(3) In section 84(3) (further provisions relating to appeals), after subsection (7A) insert—

“(7ZA) Where there is an appeal against such a refusal as is mentioned in section 83(wb)

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- (a) the tribunal shall not allow the appeal unless it considers that the Commissioners could not reasonably have been satisfied that there were grounds for the refusal, and
  - (b) the refusal shall have effect pending the determination of the appeal.”.

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(1) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

(2) Section 83 has been amended; the relevant amendment was made by section 31(3) of the Finance Act 1996 (c. 8) which inserted paragraph (wa).

(3) Section 84 has been amended; the relevant amendment was made by section 31(4) of the Finance Act 1996 which inserted subsection (7A).