

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1994

208.—(1) Section 73(1) (interpretation) is amended as follows.

(2) In subsection (1)—

- (a) in the definition of “appeal tribunal”, for “a VAT and duties tribunal” substitute—
“the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal;”,
- (b) after the definition of “the higher rate” insert—
““HMRC” means Her Majesty’s Revenue and Customs;”

Commencement Information

11 Sch. 1 para. 208 in force at 1.4.2009, see [art. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 208.