

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Value Added Tax Act 1994

227. For paragraph 20(2) of Schedule 3B (supply of electronic services in member states: special accounting scheme) substitute—

“(2) Part 5 (appeals), and any order or regulations under that Part, have effect as if an appeal under this paragraph were an appeal which lies to the tribunal under section 83(1) (but not under any particular paragraph of that subsection).”