

SCHEDULE 3

Transitional and Saving Provisions

Former VAT and duties tribunals matters (except VAT)

- 2.—(1) This paragraph applies in relation to the following decisions—
- (a) any relevant decision which HMRC notify before the commencement date, unless—
 - (i) the period to require a review of the decision has expired before that date, or
 - (ii) a review of the decision has been required before that date;
 - (b) any relevant review decision which HMRC notify before the commencement date unless—
 - (i) the period to serve notice of appeal against the decision on an existing tribunal has expired before that date, or
 - (ii) notice of appeal against the decision has been served on an existing tribunal before that date.
- (2) On and after the commencement date, the following enactments continue to apply (subject to sub-paragraphs (3) and (4)) as they applied immediately before that date—
- (a) the review and appeal provisions,
 - (b) rule 4(2) of the Value Added Tax Tribunals Rules 1986(1), and
 - (c) any other enactments that apply in relation to relevant decisions or relevant review decisions.
- (3) Those enactments apply subject to Tribunal Procedure Rules.
- (4) Any reference to an existing tribunal is to be substituted with a reference to the tribunal.
- (5) Any time period which has started to run before the commencement date and has not expired will continue to apply.
- (6) In this paragraph—
- “relevant decision” means a decision to which a review and appeal provision applies (apart from a relevant review decision);
- “relevant review decision” means a decision—
- (a) that is made on a review of a relevant decision, and
 - (b) to which a review and appeal provision applies,
- and includes a relevant decision that is treated as having been confirmed under a review and appeal provision.
- “review and appeal provisions” means—
- (a) sections 14 to 16 of the Finance Act 1994(2),
 - (b) sections 59 and 60 of the Finance Act 1994(3),
 - (c) sections 54 to 56 of the Finance Act 1996(4),

(1) S.I. 1986/590.

(2) 1994 c. 9. Section 14 was amended by section 20(4) of the Finance Act 1995 (c. 4), paragraph 1(2) of Schedule 6 to the Finance Act 1997 (c. 16), paragraph 10 of Schedule 2 to the Finance Act 1998 (c. 36), section 21(2) of, and paragraph 4(4) of Schedule 1 to, the Finance Act 2002 (c. 23) and section 4(4) of the Finance Act 2004 (c. 12). Section 16 was amended by section 16(3) of the Finance Act 1995, paragraph 11 of Schedule 2 to the Finance Act 1998 and paragraph 16 of Schedule 3 to the Finance Act 2001(c. 9).

(3) Section 59 was amended by paragraph 5 of Schedule 5 to the Finance Act 1995 and section 27(6) of the Finance Act 1997.

(4) 1996 c. 8. Section 54 was amended by section 151(3) of the Finance Act 2008 (c. 9) and S.I. 1996/1529.

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 2*. (See end of Document for details)

- (d) paragraphs 121 to 123 of Schedule 6 to the Finance Act 2000⁽⁵⁾,
- (e) sections 40 to 42 of the Finance Act 2001⁽⁶⁾,
- (f) sections 33 to 37 of the Finance Act 2003⁽⁷⁾,
- (g) regulations 9 to 13 of the Export (Penalty) Regulations 2003⁽⁸⁾,
- (h) regulations 4 to 7 of the Control of Cash (Penalties) Regulations 2007⁽⁹⁾,
- (i) [^{F1}regulations 94 to 100 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017], and
- (j) ^{F2} ...

Textual Amendments

- F1** Words in Sch. 3 para. 2(6) substituted (26.6.2017) by [The Money Laundering, Terrorist Financing and Transfer of Funds \(Information on the Payer\) Regulations 2017 \(S.I. 2017/692\)](#), reg. 1(2), **Sch. 7 para. 23(a)** (with regs. 8, 15)
- F2** Words in Sch. 3 para. 2(6) omitted (26.6.2017) by virtue of [The Money Laundering, Terrorist Financing and Transfer of Funds \(Information on the Payer\) Regulations 2017 \(S.I. 2017/692\)](#), reg. 1(2), **Sch. 7 para. 23(b)** (with regs. 8, 15)

Commencement Information

- I1** [Sch. 3 para. 2](#) in force at 1.4.2009, see [art. 1\(2\)](#)

(5) 2000 c. 17.
(6) 2001 c. 9.
(7) 2003 c. 14.
(8) S.I. 2003/3102.
(9) S.I. 2007/1509.

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 2.