

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Value Added Tax Act 1994

219.—(1) Section 83 (appeals)(1) is amended as follows.

(2) Before “Subject to” insert “(1)”.

(3) For “section 84” substitute “sections 83G and 84”.

(4) For “a tribunal” substitute “the tribunal”.

(5) After paragraph (zc) insert—

“(2) In the following provisions of this Part, a reference to a decision with respect to which an appeal under this section lies, or has been made, includes any matter listed in subsection (1) whether or not described there as a decision.”.

(1) Section 83 has been amended by section 31(3) of, and paragraph 12 of Schedule 3 to, the [Finance Act 1996 \(c. 8\)](#), sections 45(2), 46(3) and 47(7) of the [Finance Act 1997 \(c. 16\)](#), paragraphs 3 and 6 of Schedule 2 to the [Finance Act 1999 \(c. 16\)](#), section 137 of the [Finance Act 2000 \(c. 17\)](#), sections 23(2) and 24(4)(b) of the [Finance Act 2002 \(c. 23\)](#), sections 17 and 18(2) of the [Finance Act 2003 \(c. 14\)](#), section 22(3) of, and paragraph 4 of Part 2 of Schedule 2 to, the [Finance Act 2004 \(c. 12\)](#), section 5 of the [Finance \(No 2\) Act 2005 \(c. 22\)](#), section 21 of the [Finance Act 2006 \(c. 25\)](#), section 93(8) of the [Finance Act 2007 \(c. 11\)](#), article 2 of S.I. 1997/2542, regulation 17 of S.I. 2001/3641, paragraph 1(1) of Schedule 2 to S.I. 2003/3075, paragraph 1 of Schedule 6 to S.I. 2007/2157 and article 3 of S.I. 2008/1146.