

SCHEDULE 5

MODIFICATIONS IN RELATION TO APPEALS

PART 1

Primary legislation

The Value Added Tax Act 1994 (c. 23)

1. Part 5 of the Value Added Tax Act 1994 (appeals) is modified as follows—
 - (a) omit section 84; and
 - (b) in paragraphs (1)(a), (2)(a) and (3)(a) of section 87, omit “, or is recoverable as, VAT”.