

## 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.”.

#### Commencement Information

**II** Sch. 1 para. 219 in force at 1.4.2009, see [art. 1\(2\)](#)

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(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.

**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 219.