## SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

## Value Added Tax Act 1994

- 222.—(1) Section 85 (settling appeals by agreement) is amended as follows.
- (2) In subsection (1) at the end, omit "(including any terms as to costs)".
- (3) For "the Commissioners" (in each place) substitute "HMRC".