



Value Added Tax Act 1994

1994 CHAPTER 23

PART V

[^{F1}REVIEWS AND APPEALS]

^{F1}86 Appeals to Court of Appeal.

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Textual Amendments

- F1** S. 86 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 224](#)

Modifications etc. (not altering text)

- C1** Pt. 5 applied (with modifications) (31.12.2020) by [The Value Added Tax \(Accounting Procedures for Import VAT for VAT Registered Persons and Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/60\)](#), regs. 1, **10(2)** (with reg. 3(1)(2)); S.I. 2020/1641, reg. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 86.