

SCHEDULE 5

Regulation 44(8)

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”.

**The Financial Services and Markets Act 2000 (c. 8)**

2. Part 9 of the 2000 Act (hearings and appeals) is modified as follows—
  - (a) in the application of section 133 and Schedule 13 to any appeal commenced before the coming into force of section 55 of the Consumer Credit Act 2006, for all the references to “the Authority”, substitute “the Authority or the OFT (as the case may be)”;
  - (b) in section 133(1)(a) for “decision notice or supervisory notice in question” substitute “notice under regulation 34(5) or (9) or 42(7) of the Money Laundering Regulations 2007”;
  - (c) in section 133 omit subsections (6), (7), (8) and (12); and
  - (d) in section 133(9) for “decision notice” in both places where it occurs substitute “notice under regulation 34(5) or (9) or 42(7) of the Money Laundering Regulations 2007”.

PART 2

Secondary legislation

**The Financial Services and Markets Tribunal Rules 2001**

3. In the application of the Financial Services and Markets Tribunal Rules 2001(1) to any appeal commenced before the coming into force of section 55 of the Consumer Credit Act 2006, for all the references to “the Authority” substitute “the Authority or the OFT (as the case may be)”.