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*Status: Point in time view as at 01/04/2009. This version of this provision has been superseded.*  
**Changes to legislation:** Finance Act 2003, Section 37 is up to date with all changes known to be in force on or before 06 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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# Finance Act 2003

## 2003 CHAPTER 14

### PART 3

#### TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

*[<sup>F1</sup>Appeals and reviews]*

#### <sup>F1</sup>37 Appeal tribunals

Section 85 of the Value Added Tax Act 1994 (settling appeals by agreement) has effect as if the reference to section 83 of that Act included a reference to section 33 above.]

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#### Textual Amendments

- F1** S. 37 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 366** (with Sch. 3 paras. 2-4)

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