

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Value Added Tax Act 1994

218. For section 82 (appeal tribunals) substitute—

“82 Meaning of “tribunal”

In this Act “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

I1 [Sch. 1 para. 218](#) in force at 1.4.2009, see [art. 1\(2\)](#)

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 218.