

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Export (Penalty) Regulations 2003**

**126.** For regulation 13 (appeal tribunals) substitute—

##### **“13 Appeal Tribunals**

Section 85 of the Value Added Tax Act 1994 (c. 23) (settling of appeals by agreement) has effect as if the reference to section 83 of that Act included a reference to regulation 9 above.”.