

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Control of Cash (Penalties) Regulations 2007

165. For regulation 5 substitute—

“Settling of appeals by agreement

5. Section 85 of the Value Added Tax Act 1994 (settling of appeals by agreement)(**1**) shall have effect as if the reference to section 83 of that Act included a reference to regulation 4 above.”.

Commencement Information

11 Sch. 2 para. 165 in force at 1.4.2009, see **art. 1(2)**

(1) 1994 c. 23.

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 165.