

## SCHEDULE 2

### MODIFICATIONS IN RELATION TO APPEALS

#### **The Value Added Tax Act 1994**

2. Part 5 of the Value Added Tax Act 1994 (appeals) is modified as follows—
  - (a) omit section 84; and
  - (b) in section 87, in paragraph (a) of each of subsections (1), (2) and (3), omit “, or is recoverable as, VAT”.