

## SCHEDULE 3

### Transitional and Saving Provisions

#### Decisions of VAT and duties tribunals and courts: interest and payment

**9.**—(1) This paragraph applies in relation to any decision of a VAT and duties tribunal made before the commencement date.

(2) On and after that date, the following provisions continue to apply as they applied immediately before that date—

- (a) section 84(8) of the Value Added Tax Act 1994 (VAT),
- (b) section 60(6) to (8) of the Finance Act 1994<sup>(1)</sup> (insurance premium tax),
- (c) paragraphs 8 and 10 of Schedule 6 to the Finance Act 1994 (air passenger duty),
- (d) section 56(3) to (5) of the Finance Act 1996<sup>(2)</sup> (landfill tax),
- (e) paragraph 123(4) to (6) of Schedule 6 to the Finance Act 2000<sup>(3)</sup> (climate change levy),
- (f) section 42(4) to (6) of the Finance Act 2001<sup>(4)</sup> (aggregates levy),
- (g) paragraph 14(4) of Schedule 3 to the Finance Act 2001 (excise and customs).

#### Commencement Information

**II** Sch. 3 para. 9 in force at 1.4.2009, see [art. 1\(2\)](#)

---

(1) 1994 c. 9.  
(2) 1996 c. 8.  
(3) 2000 c. 17.  
(4) 2001 c. 9.

**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 9.