

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Income and Corporation Taxes Act 1988**

- 138.** In section 376A(6) (the register of qualifying lenders)(**1**)—
- (a) after “may” insert “appeal”; and
  - (b) omit from “, require the matter” to the end of the subsection.

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#### **Commencement Information**

- II** Sch. 1 para. 138 in force at 1.4.2009, see [art. 1\(2\)](#)

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(1) Section 376A was inserted by section 142(2) of the [Finance Act 1994 \(c. 9\)](#).

**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 138.