

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

- 31.**—(1) Section 50 (procedure)(1) is amended as follows.
- (2) In subsection (6) for the words before paragraph (a) substitute—
- “(6) If, on an appeal notified to the tribunal, the tribunal decides—”.
- (3) In subsection (7) for “If, on an appeal, it appears to the Commissioners” substitute “If, on an appeal notified to the tribunal, the tribunal decides”.
- (4) In subsection (7A)—
- (a) for “If, on an appeal, it appears to the Commissioners” substitute “If, on an appeal notified to the tribunal, the tribunal decides”, and
- (b) for “appears to them” substitute “the tribunal decides is”.
- (5) In subsection (8)—
- (a) after “appeal” (in each place) insert “notified to the tribunal”,
- (b) for “it appears to the Commissioners” substitute “the tribunal decides”,
- (c) for “they may” substitute “the tribunal may”.
- (6) After subsection (9) add—
- “(10) Where an appeal is notified to the tribunal, the decision of the tribunal on the appeal is final and conclusive.
- (11) But subsection (10) is subject to—
- (a) sections 9 to 14 of the TCEA 2007,
- (b) Tribunal Procedure Rules, and
- (c) the Taxes Acts.”.

Commencement Information

- II** Sch. 1 para. 31 in force at 1.4.2009, see art. 1(2)

(1) Section 50 has been relevantly amended as follows. Subsections (1) to (5), and part of subsection (6), were repealed by S.I. 1994/1813. Subsections (6) and (7) were substituted by paragraph 17(1) of Schedule 19 to the Finance Act 1994 (c. 9). Parts of subsections (6) and (7) were repealed by the relevant entries in Part 2(13) of Schedule 33 to the Finance Act 2001 (c. 9). Subsection (7A) was inserted by paragraph 7 of Schedule 19 to the Finance Act 1994, and amended by paragraph 30 of Schedule 29 to the Finance Act 2001. Subsection (8) was inserted by section 67(2) and (3) of the Finance (No. 2) Act 1975 (c. 45) and amended by paragraph 17 of Schedule 19 to the Finance Act 1994. Paragraph 17 of that Schedule also inserted subsection (9), and paragraph 30 of Schedule 29 to the Finance Act 2001 amended that subsection.

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 31.