

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

412.—(1) Paragraph 6 is amended as follows.

(2) For sub-paragraph (1) substitute—

“(1) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under paragraph (5), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(1A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (1) as it applies to the right of appeal under section 11(2) of that Act.”.

(3) In sub-paragraph (2)—

(a) for “court” substitute “Upper Tribunal”; and

(b) for “Special Commissioners” substitute “First-tier Tribunal”.

(a) (4) (a) Omit sub-paragraph (3).