

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2004

434.—(1) Section 318(1) (interpretation of Part 7)(1) is amended as follows.

(2) Omit the definition of “the Special Commissioners”.

(3) After the definition of “tax” insert—

““tribunal” means the First-tier tribunal, or where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

II Sch. 1 para. 434 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) The definition of “the Special Commissioners” was inserted by section 108(1), (8) and (10) of the Finance Act 2007.

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 434.