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STATUTORY INSTRUMENTS

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**2009 No. 56**

**TRIBUNALS AND INQUIRIES**

**The Transfer of Tribunal Functions and  
Revenue and Customs Appeals Order 2009**

*Made - - - - 18th January 2009*

*Coming into force 1st April 2009*

**THE TRANSFER OF TRIBUNAL FUNCTIONS AND  
REVENUE AND CUSTOMS APPEALS ORDER 2009**

1. Citation and commencement
  2. The existing tribunals
  3. Transfer of functions, consequential and other amendments
  4. Abolition of existing tribunals
  5. Transfer of members of existing tribunals
  6. Transitionals and savings
- Signature

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SCHEDULE 1 — Consequential Amendments and Supplemental Provisions – Primary  
Legislation

1. Stamp Act 1891
2. In section 13(4) (appeal against Commissioners' decision on adjudication) for...
3. (1) Section 13A (appeal to the Special Commissioners) is amended...
4. In section 122(1) (definitions) at the end insert— “The expression...
5. Taxes Management Act 1970
6. Omit sections 4, 4A, 5 and 6(1) and (5).
7. In section 12B(4) (records to be kept for purposes of...
8. (1) Section 19A (power to call for documents for purposes...
9. (1) Section 20 (power to call for documents of taxpayer...
10. (1) Section 20B (restrictions on powers under ss 20 and...
11. In section 20BB(2)(a) (falsification etc of documents) for “a General...
12. (1) Section 28ZA (referral of questions during enquiry) is amended...
13. (1) Section 28ZB is amended as follows.
14. Omit section 28ZC.

**Status:** Point in time view as at 01/04/2010.

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15. In section 28ZD(3)(a) (effect of referral on enquiry) for “Special...
16. In section 28ZE(1) (effect of determination) for “Special Commissioners” substitute...
17. (1) Section 28A (completion of enquiry into personal or trustee...
18. (1) Section 28B (completion of enquiry into partnership return) is...
19. In section 31(2) (appeals: right of appeal)—
20. Omit section 31A(6).
21. Omit sections 31B to 31D.
22. For section 32(2) (double assessment) substitute— (2) An appeal may...
23. For section 33(4) (error or mistake) substitute —
24. (1) Section 33A (error or mistake in partnership return) is...
25. Omit sections 44 to 46C.
26. For the heading preceding section 48 substitute “Appeals”.
27. Before section 48 insert— Meaning of tribunal In this Act “tribunal” means the First-tier Tribunal or, where...
28. For section 48 (application to appeals and other proceedings) substitute—...
29. For section 49 (proceedings brought out of time) substitute— Late...
30. After section 49 insert— Appeal: HMRC review or determination by...
31. (1) Section 50 (procedure) is amended as follows.
32. Omit section 53.
33. In section 54(1) (settling of appeals by agreement) for “Commissioners”...
34. (1) Section 55 (recovery of tax not postponed) is amended...
35. For section 56 (statement of case for opinion of the...
36. Omit sections 56A to 56D.
37. (1) Section 57 (regulations about appeals) is amended as follows....
38. Omit section 58 and the heading “Northern Ireland” before it...
39. (1) Section 59C(9) (surcharges on unpaid income tax and capital...
40. (1) Section 59DA (claim for repayment in advance of liability...
41. (1) Section 93 (failure to make return for income tax...
42. (1) Section 93A (failure to make partnership return) is amended...
43. In section 97AA(2)(b) (failure to produce documents under section 19A)...
44. In section 98B(2B) (European economic interest groupings)—
45. (1) Section 100B (appeals against penalty determination) is amended as...
46. (1) Section 100C (penalty proceedings before Commissioners) is amended as...
47. In section 101 (evidence for the purposes of proceedings relating...
48. In section 103(1) and (4) (time limits for penalties) for...
49. (1) Section 112 (loss, destruction or damage to assessments, returns...
50. (1) Section 115 (delivery and service of documents) is amended...
51. (1) Section 118 (interpretation) is amended as follows.
52. Omit Schedule 1.
53. Schedule 1A (claims etc not included in returns) is amended...
54. In paragraph 2A(3) for “Commissioners” substitute “tribunal”.
55. (1) Paragraph 6A is amended as follows—
56. (1) Paragraph 7 is amended as follows.
57. (1) Paragraph 9 is amended as follows.
58. Omit paragraphs 10 and 11.
59. Omit Schedule 3.
60. Schedule 3A (electronic lodgement of tax returns etc) is amended...
61. (1) Paragraph 4 is amended as follows.
62. In paragraph 11(6) omit “the General or Special Commissioners or”....
63. Courts Act 1971
64. Finance Act 1973

65. Omit section 41.
66. Finance Act 1975
67. Omit section 57.
68. Oil Taxation Act 1975
69. Schedule 2 (management and collection of petroleum revenue tax) is...
70. (1) The table in paragraph 1 is amended as follows....
71. In paragraph 3(1)(b) for “Commissioners before whom” substitute “tribunal before...”
72. In paragraph 6(1)(b) for “Commissioners before whom” substitute “the tribunal...”
73. In paragraph 8(1)(c) for “Special Commissioners” substitute “tribunal”.
74. (1) Paragraph 14 is amended as follows.
75. After paragraph 14 insert— Appeal: HMRC review or determination by...
76. Schedule 5 (allowance of expenditure) is amended as follows.
77. (1) Paragraph 5 is amended as follows.
78. In paragraph 6(1) and (2) for “Special Commissioners” substitute “tribunal”....
79. (1) Paragraph 7 is amended as follows.
80. (1) Paragraph 8 is amended as follows.
81. (1) Paragraph 9 is amended as follows.
82. After paragraph 9 insert— In this Schedule “tribunal” means the First-tier Tribunal or, where...
83. (1) Schedule 6 (allowance of expenditure on claim by participator)...
84. (1) Schedule 7 (allowance of abortive exploration expenditure) is amended...
85. (1) Paragraph 3 of Schedule 8 (allowance of unrelievable field...
86. House of Commons Disqualification Act 1975
87. Northern Ireland Assembly Disqualification Act 1975
88. Customs and Excise Management Act 1979
89. In section 1 (interpretation) after the definition of “transit shed”...
90. (1) Section 94(4B) (deficiency in warehoused goods) is amended as...
91. In section 170A(2) (offence of handling goods subject to unpaid...
92. Tobacco Products Duty Act 1979
93. (1) Section 7C (penalty for facilitating evasion: penalty notice) is...
94. Finance Act 1980
95. (1) Paragraph 5 of Schedule 17 (transfers of interests in...
96. Betting and Gaming Duties Act 1981
97. (1) Section 26M (review and appeal) is amended as follows—...
98. (1) Paragraph 7A of Schedule 4 (payment of duty by...
99. (1) Paragraph 6 of Schedule 4A (reviews and time limits...
100. Finance Act 1982
101. (1) In Schedule 18 (alternative valuation of ethane etc) paragraph...
102. (1) In Schedule 19 (supplementary provisions relating to APRT) paragraph...
103. Finance Act 1984
104. (1) Section 115 (information relating to sales at arm’s length...
105. (1) In section 116(1)(b) (offences relating to section 115) for...
106. Omit section 127.
107. Omit Schedule 22.
108. Inheritance Tax Act 1984
109. (1) Section 35A (variation of undertakings) is amended as follows....
110. In section 54A(3) (special rate of charge where settled property...
111. (1) Section 79A (variation of undertakings) is amended as follows....

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- 112. In section 219(1A) (power to require information)—
- 113. (1) Section 219B (appeal against requirement to produce documents etc)...
- 114. In the heading before section 221 (determinations and appeals) after...
- 115. (1) Section 222 (appeals against determination) is amended as follows....
- 116. For section 223 (appeals out of time) substitute— Late notice...
- 117. After section 223 insert— Appeal: HMRC review or determination by...
- 118. For section 224 (procedure before Special Commissioners) substitute—  
Determination of...
- 119. Omit sections 225 and 225A.
- 120. In section 245(2)(b) (failure to deliver accounts) for “Special  
Commissioners”...
- 121. In section 245A (failure to provide information etc) for “Special...
- 122. (1) Section 249 (recovery of penalties) is amended as follows....
- 123. Omit section 251.
- 124. (1) Section 252 (effect of award by Special Commissioners) is...
- 125. (1) Section 272 (general interpretation) is amended as follows.
- 126. Finance Act 1987
- 127. In section 62(7)(b) (market value of oil to be determined)...
- 128. In section 63(3)(b) (blends of oil from two or more...
- 129. (1) Section 66 (oil allowance: adjustment for final periods) is...
- 130. (1) Paragraph 3 of Schedule 12 (supplementary provisions as to...
- 131. In paragraph 2(2)(c) of Schedule 14 (cross-field allowance) for “Special...
- 132. Income and Corporation Taxes Act 1988
- 133. (1) Section 42 (appeals against determinations under sections 34 to...
- 134. For section 102(1) (provisions supplementary to sections 100 and 101)...
- 135. (1) Section 152 (notification of taxable amount of certain benefits)...
- 136. In section 215(7) and (8) (advance clearance by Board of...
- 137. (1) In section 343(10) (company reconstructions without a change of...
- 138. In section 376A(6) (the register of qualifying lenders)—
- 139. In section 378(3) (supplementary regulations) for “the General  
Commissioners or...
- 140. (1) Section 444A(6) (transfers of business) is amended as follows....
- 141. (1) Section 444AZA(5) (transfers of life assurance business: Case VI...
- 142. (1) Section 444AZB(5) (transfers of life assurance business: Case I...
- 143. In subsections (9), (11) and (12) of section 444AED (clearance:...
- 144. In section 461(8) (taxation in respect of other business) omit...
- 145. In section 461C(5) (taxation in respect of other business: withdrawal...
- 146. In section 465(5) (old societies) omit “to the Special Commissioners”...
- 147. In section 506C(8) (sections 506A and 506B: supplemental) for “Special...
- 148. In section 552A(9)(k) (tax representatives) for “Special Commissioners”  
substitute “tribunal”....
- 149. In section 584 (relief for unremittable overseas income) omit subsection...
- 150. ....
- 151. ....
- 152. ....
- 153. ....
- 154. (1) Section 751B (section 751A: supplementary) is amended as follows....
- 155. (1) Section 754 (assessment, recovery and postponement of tax) is...
- 156. (1) Section 783(9) (leased assets: supplemental) is amended as follows....
- 157. In section 832 (Interpretation of the Corporation Tax Acts etc)...
- 158. Insofar as paragraph 5 of Schedule 9 (approved share option...
- 159. In paragraph 21(3) of Schedule 15 (certification of qualifying policies)...
- 160. In paragraph 7 of Schedule 17 (dual resident investment companies)...

161. (1) Schedule 27 (distributing funds) is amended as follows.
162. (1) Paragraph 12 of Schedule 28AA (provision not at arm's...
133. (1) Section 42 (appeals against determinations under sections 34 to...
134. For section 102(1) (provisions supplementary to sections 100 and 101)...
135. (1) Section 152 (notification of taxable amount of certain benefits)...
136. In section 215(7) and (8) (advance clearance by Board of...
137. (1) In section 343(10) (company reconstructions without a change of...
138. In section 376A(6) (the register of qualifying lenders)—
139. In section 378(3) (supplementary regulations) for “the General Commissioners or...
140. (1) Section 444A(6) (transfers of business) is amended as follows....
141. (1) Section 444AZA(5) (transfers of life assurance business: Case VI...
142. (1) Section 444AZB(5) (transfers of life assurance business: Case I...
143. In subsections (9), (11) and (12) of section 444AED (clearance:...
144. In section 461(8) (taxation in respect of other business) omit...
145. In section 461C(5) (taxation in respect of other business: withdrawal...
146. In section 465(5) (old societies) omit “to the Special Commissioners”...
147. In section 506C(8) (sections 506A and 506B: supplemental) for “Special...
148. In section 552A(9)(k) (tax representatives) for “Special Commissioners” substitute “tribunal”....
149. In section 584 (relief for unremittable overseas income) omit subsection...
150. In section 703(10)(b) (cancellation of corporation tax advantage) for “they...
151. (1) Section 705 (appeals against Board’s notices under section 703)...
152. Omit sections 705A, 705B and 706.
153. In section 709(4) (meaning of “corporation tax advantage” and other...
154. (1) Section 751B (section 751A: supplementary) is amended as follows....
155. (1) Section 754 (assessment, recovery and postponement of tax) is...
156. (1) Section 783(9) (leased assets: supplemental) is amended as follows...
157. In section 832 (Interpretation of the Corporation Tax Acts etc)...
158. Insofar as paragraph 5 of Schedule 9 (approved share option...
159. In paragraph 21(3) of Schedule 15 (certification of qualifying policies)...
160. In paragraph 7 of Schedule 17 (dual resident investment companies)...
161. (1) Schedule 27 (distributing funds) is amended as follows.
162. (1) Paragraph 12 of Schedule 28AA (provision not at arm's...
163. Finance Act 1988
164. In section 130(4) (provisions for securing payment by company of...
165. Omit sections 133 to 135.
166. Finance Act 1989
167. In section 182 (disclosure of information)— (a) in subsection (2)(b)...
168. Courts and Legal Services Act 1990
169. Social Security Contributions and Benefits Act 1992
170. Social Security Administration Act 1992
171. (1) Section 121D (appeals in relation to personal liability notices)...
172. (1) Paragraph 2 of Schedule 3A (health in pregnancy grant:...
173. Social Security Contributions and Benefits (Northern Ireland) Act 1992
174. (1) Paragraph 3B of Schedule 1 (prohibition on deduction or...
175. Social Security Administration (Northern Ireland) Act 1992
176. (1) Section 115C is amended as follows.
177. Taxation of Chargeable Gains Act 1992
178. In section 13 (attribution of gains to members of non-resident...
179. In section 138 (procedure for clearance in advance)—
180. In section 211ZA(9) (transfers of business: transfer of unused losses)...

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181. In section 213(8) (spreading of gains and losses under section...
182. In section 261B(4)(a) (treating trade loss etc as CGT loss)...
183. In section 261C(3)(a) (meaning of the maximum amount for purposes...
184. In section 288(1) (interpretation) after the definition of “trading stock”...
185. Finance (No 2) Act 1992
186. Omit— (a) the heading “General and Special Commissioners” before section...
187. (1) Paragraph 8 of Schedule 17 is amended as follows....
188. Tribunals and Inquiries Act 1992
189. Judicial Pensions and Retirement Act 1993
190. In Part 2 of Schedule 1 (offices which may be...
191. In Schedule 5 (retirement provisions: relevant offices) omit the entries...
192. Finance Act 1993
193. (1) Section 187 (returns and information) is amended as follows....
194. (1) Schedule 20A (PRT: elections for oil fields to become...
195. (1) Schedule 21 (oil taxation: supplementary provisions about information) is...
196. Finance Act 1994
197. (1) Section 7 (VAT and duties tribunals) is amended as...
198. Before section 14 insert— Meaning of “relevant decision” (1) This section applies for the purposes of the following...
199. (1) Section 14 (requirement for review of a decision) is...
200. After section 14 insert— Review out of time (1) This section applies if— (a) a person may, under...
201. (1) Section 15 (review procedure) is amended as follows.
202. After section 15 insert— Offer of review of relevant decision...
203. (1) Section 16 (appeals to a tribunal) is amended as...
204. In section 17(2) (interpretation) after the entry for “the Community...
205. (1) Section 59 (insurance premium tax: review of Commissioners’ decisions)...
206. After section 59 insert— Offer of review (1) HMRC must offer a person (P) a review of...
207. (1) Section 60 (appeals) is amended as follows.
208. (1) Section 73(1) (interpretation) is amended as follows.
209. (1) Schedule 6 (air passenger duty: administration and enforcement) is...
210. Schedule 22 (supplementary provisions as to elections by reference to...
211. (1) Paragraph 4 is amended as follows.
212. In paragraph 7(5)(b) for “Special Commissioners” substitute “tribunal”.
213. (1) Paragraph 8 is amended as follows—
214. Vehicle Excise and Registration Act 1994
215. In section 7B(3)(b) (section 7A supplements: further provisions) for “14...
216. Value Added Tax Act 1994
217. For the heading of Part 5 (appeals) substitute “Reviews and...
218. For section 82 (appeal tribunals) substitute— Meaning of “tribunal” In this Act “tribunal” means the First-tier Tribunal or, where...
219. (1) Section 83 (appeals) is amended as follows.
220. After section 83 (appeals) insert— Offer of review (1) HMRC must offer a person (P) a review of...
221. (1) Section 84 (further provisions relating to appeals) is amended...
222. (1) Section 85 (settling appeals by agreement) is amended as...
223. After section 85 insert— Payment of tax on determination of...
224. Omit sections 86 and 87.
225. In section 96(1) (other interpretative provisions) before the definition of...

226. (1) Section 97 (orders, rules and regulations) is amended as...
227. For paragraph 20(2) of Schedule 3B (supply of electronic services...
228. Omit Schedule 12.
229. Omit paragraph 12 of Schedule 14.
230. Finance Act 1995
231. (1) Section 5(4) (denatured alcohol) is amended as follows.
232. Finance Act 1996
233. For section 46(2)(c) (power to vary) substitute—
234. (1) Section 54 (landfill tax: review of commissioners' decisions) is...
235. After section 54 insert— Offer of review (1) HMRC must offer a person (P) a review of...
236. (1) Section 55 (appeals: general) is amended as follows.
237. (1) Section 56 (appeals: other provisions) is amended as follows....
238. (1) Section 70(1) (interpretation) is amended as follows.
239. (1) Section 197 (setting of rates of interest) is amended...
240. (1) Schedule 5 (reviews) is amended as follows.
241. Finance Act 1997
242. (1) Section 11(7) (rate of gaming duty) is amended as...
243. (1) Schedule 1 (gaming duty: administration, enforcement etc) is amended...
244. (1) In Schedule 5 (indirect taxes: overpayments etc) paragraph 19...
245. Finance (No 2) Act 1997
246. (1) Section 35(9) (transitional relief for charities etc) is amended...
247. Social Security Act 1998
248. In section 10A(2)(d) (reference of issues by Secretary of State...
249. In section 24A(2)(c) (appeals dependent on issues falling to be...
250. In section 39 (interpretation etc of Chapter II) omit the...
251. Finance Act 1998
252. For section 111(5)(c) (notice to potential claimants) substitute—
253. Schedule 18 (company tax returns, assessments and related matters) is...
254. In paragraph 27(5)(b) for “Special Commissioners” substitute “tribunal”.
255. (1) Paragraph 28 is amended as follows.
256. In paragraph 29(2)(b) for “Commissioners” substitute “tribunal”.
257. For paragraph 30(5) substitute— (5) None of the steps mentioned...
258. (1) Paragraph 31A is amended as follows.
259. (1) Paragraph 31B is amended as follows.
260. In paragraph 31C(3)(a) for “Special Commissioners” substitute “tribunal”.
261. In paragraph 31D(1) for “Special Commissioners” substitute “tribunal”.
262. (1) Paragraph 33 is amended as follows.
263. For paragraph 50(3) substitute— (3) An appeal may be brought...
264. (1) Paragraph 51 is amended as follows.
265. Insofar as paragraph 89(1)(b) continues to apply in relation to...
266. Omit paragraph 92(3).
267. Omit paragraphs 93 and 94.
268. Social Security Contributions (Transfer of Functions, etc) Act 1999
269. In section 10(1)(c) (decisions varying or superseding earlier decisions) for...
270. In section 11(2) (appeals against decisions of board) for “tax...
271. (1) Section 12 (exercise of right of appeal) is amended...
272. (1) Section 13 (regulations with respect to appeals) is amended...
273. (1) Section 14 (matters arising as respects decisions) is amended...
274. For section 19 substitute— Interpretation of Part II In this Part— “tribunal” means the...
275. In Schedule 7 omit paragraphs 2 and 3.

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- 276. Finance Act 1999
- 277. In Schedule 11 (company tax returns etc) omit paragraph 9...
- 278. Part II of Schedule 17 (determination of penalty and appeals)...
- 279. For the heading substitute “Determination of penalty, reviews and appeals”....
- 280. After paragraph 9(2) insert— (3) For the purposes of this...
- 281. (1) Paragraph 11 is amended as follows.
- 282. After paragraph 11 insert— (1) This paragraph applies in a case where—
- 283. (1) Paragraph 12 is amended as follows.
- 284. Welfare Reform and Pensions Act 1999
- 285. Finance Act 2000
- 286. Schedule 6 (climate change levy, review and appeal) is amended...
- 287. (1) Paragraph 99 is amended as follows.
- 288. (1) Paragraph 121 is amended as follows.
- 289. After paragraph 121 insert— Offer of review (1) HMRC must offer a person (P) a review of...
- 290. (1) Paragraph 122 is amended as follows.
- 291. (1) Paragraph 123 is amended as follows.
- 292. (1) Paragraph 147 (interpretation) is amended as follows.
- 293. (1) Schedule 15 (the corporate venturing scheme) is amended as...
- 294. (1) Schedule 22 (tonnage tax) is amended as follows.
- 295. (1) Schedule 38 (regulations for providing incentives for electronic communications)...
- 296. Freedom of Information Act 2000
- 297. Capital Allowances Act 2001
- 298. (1) Section 204 (appeals etc) is amended as follows.
- 299. (1) Section 563 (procedure for determining certain questions affecting two...
- 300. Omit paragraph 5 of Schedule 2.
- 301. (1) Paragraph 91 of Schedule 3 (disposal of oil licences)...
- 302. Finance Act 2001
- 303. (1) Section 40 (aggregates levy: review of Commissioners’ decisions) is...
- 304. After section 40 insert— Offer of review (1) HMRC must offer a person (P) a review of...
- 305. (1) Section 41 (appeals against reviewed decisions) is amended as...
- 306. (1) Section 42 (determinations on appeal) is amended as follows....
- 307. (1) Section 48 (interpretation of part) is amended as follows....
- 308. For paragraph 14(4) of Schedule 3 (appeals) substitute—
- 309. (1) Paragraph 8 of Schedule 6 (aggregates levy: evasion, misdeclaration...
- 310. Omit paragraph 2 of Schedule 24.
- 311. Omit paragraphs 27 and 28 of Schedule 29.
- 312. Tax Credits Act 2002
- 313. For section 19(10) (power to enquire) substitute—
- 314. (1) Section 39 (exercise of right of appeal) is amended...
- 315. In section 48(1) (interpretation) omit the definitions of “the General...
- 316. (1) Section 63 (tax credit appeals etc: temporary modifications) is...
- 317. Schedule 2 (penalties: supplementary) is amended as follows.
- 318. (1) Paragraph 2 is amended as follows—
- 319. (1) Paragraph 3 is amended as follows.
- 320. (1) Paragraph 4 is amended as follows.
- 321. Employment Act 2002
- 322. (1) Paragraph 3 is amended as follows.
- 323. (1) Paragraph 4 is amended as follows.



324. In paragraph 7 for “Commissioners” substitute “tribunal”.
325. In paragraph 9 omit the definition of ““General Commissioners” and...
326. Finance Act 2002
327. (1) Schedule 18 (relief for community amateur sports clubs) is...
328. (1) Schedule 29 (gains and losses of a company from...
329. Justice (Northern Ireland) Act 2002
330. Omit section 9B(3)(b).
331. In Schedule 1 (listed judicial offices) omit—
332. In Schedule 6 (office-holders required to take judicial oath) omit—...
333. Proceeds of Crime Act 2002
334. Income Tax (Earnings and Pensions) Act 2003
335. Insofar as section 43 (appeal against Commissioners’ decision on domicile...
336. (1) Section 111 (disputes as to annual value) is amended...
337. In section 345(2) (decisions of an officer of Revenue and...
338. In section 684(5) (PAYE regulations) for “General or Special Commissioners”...
339. In section 715(3)(b) (approval of schemes: regulation by Treasury) omit...
40. (1) Part 2 of Schedule 1 (index of expressions defined...
341. (1) Paragraph 82 of Schedule 2 (approved share incentive plans)...
342. In paragraph 85(2) (appeal against withdrawal of approval) omit “to...
343. (1) Paragraph 100 (the index of defined expressions) is amended...
344. Schedule 3 (approved SAYE option schemes) is amended as follows....
345. (1) Paragraph 41 (appeal against refusal of approval) is amended...
346. In paragraph 44(2) (appeal against withdrawal of approval) omit “to...
347. (1) Paragraph 49 (the index of defined expressions) is amended...
348. Schedule 4 (approved CSOP schemes) is amended as follows.
349. (1) Paragraph 29 (appeal against refusal of approval) is amended...
350. In paragraph 32(2) (appeal against withdrawal of approval) omit “to...
351. (1) Paragraph 37 (index of defined expressions) is amended as...
352. Schedule 5 (enterprise management incentives) is amended as follows.
353. (1) Paragraph 48 (completion of enquiry: application for closure notice...
354. Omit paragraph 50(4).
355. (1) Paragraph 56 (determination of market value of shares) is...
356. Omit paragraph 57(3).
357. (1) Paragraph 59 (index of defined expressions) is amended as...
358. Omit paragraphs 129 and 142 of Schedule 6.
359. Finance Act 2003
360. (1) Section 24(3) (introductory) is amended as follows.
361. In section 30(2)(a) (demands for penalties) for “36” substitute “33”....
362. For the cross-heading before section 33 substitute “Appeals and reviews”....
363. (1) Section 33 (right to review of certain decisions) is...
364. After section 33 insert— Offer of review (1) HMRC must offer a person (P) a review of...
365. Omit sections 34 to 36 and the cross-heading before section...
366. For section 37 (appeal tribunals) substitute— Appeal tribunals Section 85 of the Value Added Tax Act...
367. In section 82(4) (loss or destruction of, or damage to,...
368. In section 90(3)(g) (application to defer payment) for “General or...
369. (1) Section 103 (joint purchasers) is amended as follows.
370. Omit section 115.
371. (1) Section 121 (minor definitions) is amended as follows.
372. In section 122 (index of defined expressions) after the entry...

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- 373. Schedule 10 (stamp duty land tax: returns, enquiries, assessments and...
- 374. (1) Paragraph 5 is amended as follows.
- 375. In paragraph 10(2) for “Commissioners” substitute “tribunal”.
- 376. In paragraph 14(5)(b) for “Special Commissioners” substitute “tribunal”.
- 377. (1) Paragraph 15 is amended as follows.
- 378. (1) Paragraph 19 is amended as follows.
- 379. (1) Paragraph 20 is amended as follows.
- 380. In paragraph 21(3)(a) for “Special Commissioners” substitute “tribunal”.
- 381. In paragraph 22(1) for “Special Commissioners” substitute “tribunal”.
- 382. (1) Paragraph 24 is amended as follows.
- 383. For paragraph 33(4) substitute— (4) An appeal may be made...
- 384. In paragraph 34(6) for “, the Special Commissioners shall hear...
- 385. For the heading of Part 7 substitute— Reviews and Appeals...
- 386. (1) Paragraph 35 is amended as follows.
- 387. Omit paragraph 36(6).
- 388. After paragraph 36 insert the following— Appeal: HMRC review or...
- 389. In paragraph 37(1) for “Commissioners” substitute “tribunal”.
- 390. (1) Paragraph 38 is amended as follows.
- 391. (1) Paragraph 39 is amended as follows.
- 392. In paragraph 40(1) for “Commissioners” substitute “tribunal”.
- 393. After paragraph 40 add— Tribunal determinations The determination of the tribunal in relation to any proceedings...
- 394. In paragraph 5(2) of Schedule 11 (stamp duty land tax:...
- 395. Schedule 11A (stamp duty land tax: claims not included in...
- 396. In paragraph 3(4) for “Commissioners” substitute “tribunal”.
- 397. (1) Paragraph 9 is amended as follows.
- 398. (1) Paragraph 12 is amended as follows.
- 399. (1) Paragraph 14 is amended as follows.
- 400. Omit paragraph 15.
- 401. Schedule 13 (stamp duty land tax: information powers) is amended...
- 402. (1) Paragraph 2 is amended as follows.
- 403. (1) Paragraph 4 is amended as follows.
- 404. (1) Paragraph 7 is amended as follows.
- 405. (1) Paragraph 9 is amended as follows.
- 406. (1) Paragraph 10 is amended as follows.
- 407. (1) Paragraph 11 is amended as follows.
- 408. (1) Paragraph 24 is amended as follows.
- 409. In paragraph 53(3)(a) for “a General or Special Commissioner” substitute...
- 410. Schedule 14 (stamp duty land tax: determination of penalties and...
- 411. (1) Paragraph 5 is amended as follows.
- 412. (1) Paragraph 6 is amended as follows.
- 413. Omit Schedule 17.
- 414. Child Trust Funds Act 2004
- 415. (1) Section 21 (decisions, appeals, mitigation and recovery) is amended...
- 416. (1) Section 23 (exercise of rights of appeal) is amended...
- 417. Omit section 24 (temporary modifications).
- 418. (1) Section 29 (interpretation) is amended as follows.
- 419. Finance Act 2004
- 420. In section 59(4)(b) (contractors) for “Commissioners” substitute “tribunal”.
- 421. (1) Section 67 (registration for gross payment: appeals) is amended...
- 422. (1) Section 114 (refusal to issue certificate and appeal against...
- 423. (1) Section 156 (appeal against a decision not to register)...
- 424. (1) Section 159 (appeal against decision to de-register) is amended...

425. (1) Section 170 (appeal against decision to exclude recognised overseas...
426. (1) Section 253 (appeal against notices) is amended as follows....
427. (1) Section 269 (appeal against decision on discharge of liability)...
428. (1) Section 271 (liability of scheme administrator) is amended as...
429. In section 306A(1) and (3) (doubt as to notifiability) for...
430. In section 308A(2) and (3) (supplemental information) for “Special Commissioners”...
431. In section 313B(1) (reasons for non-disclosure: supporting information) for “Special...
432. In section 314A(1) and (3) (order to disclose) for “Special...
433. Omit section 317A.
434. (1) Section 318(1) (interpretation of Part 7) is amended as...
435. (1) Paragraph 6 of Schedule 33 (overseas pension schemes: migrant...
436. Constitutional Reform Act 2005
437. Income Tax (Trading and Other Income) Act 2005
438. (1) In section 54(2) (penalties, interest and VAT surcharges), the...
439. (1) Section 186 (determination of questions by Commissioners) is amended...
440. (1) Section 218 (commercial reasons for change of accounting date)...
441. In section 646(7) (adjustments between settlor and trustees etc) for...
442. (1) In section 869 (penalties, interest and VAT surcharges: non-trades...
443. Omit paragraphs 373 to 375 and 383 of Schedule 1....
444. In paragraph 153 of Schedule 2 omit sub-paragraphs (3) and...
445. Finance Act 2005
446. Finance Act 2006
447. (1) Section 117 (cancellation of tax advantage) is amended as...
448. In section 129(6) (termination by notice: Commissioners) omit “to the...
449. (1) Section 133 (early exit) is amended as follows.
450. Income Tax Act 2007
451. In section 341(3)(a) (terms and conditions of accreditation) for “Special...
452. Omit section 538(4).
453. In section 557(2) (substantial donor transactions: supplementary) for “the Special...
454. For section 674(7) (meaning of “the settlement day”) substitute—
455. (1) Section 692(2) (abnormal dividends: general) is amended as follows....
456. In section 697(2) (opposed notifications: determinations by tribunal) omit “appointed...
457. In section 698(1)(b) (counteraction notices) for “to which such a...
458. Omit section 704 (and the cross-heading “The tribunal” before it)...
459. (1) Section 705 (appeals against counteraction notices) is amended as...
460. Omit sections 706 to 711.
461. (1) Section 751 (Special Commissioners’ jurisdiction on appeals) is amended...
462. In section 989 (the definitions) after the definition of “trade”...
463. In Schedule 1 omit paragraphs 243, 250, 255, 256, 267...
464. Finance Act 2007
465. Omit section 108(10)(a).
466. For paragraph 16 of Schedule 24 (penalties) substitute— (1) An appeal under this Part of this Schedule shall...
467. (1) Paragraph 17 is amended as follows.
468. Finance Act 2008
469. Omit section 119(12)(a)(i) and (ii).
470. Omit paragraph 161 of Schedule 7.

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- 471. (1) Schedule 36 (information and inspection powers) is amended as...
- 472. Omit paragraph 14 of Schedule 40.
- 473. (1) Schedule 41 is amended as follows.
- 474. Health and Social Care Act 2008

SCHEDULE 2 — Consequential Amendments and Supplemental Provisions –  
Secondary Legislation

- 1. Capital Gains Tax Regulations 1967
- 2. (1) Regulation 2(1) (interpretation) is amended as follows.
- 3. (1) Regulation 8 (joinder of third parties in appeals) is...
- 4. (1) Regulation 9 (applications for determination of market value) is...
- 5. (1) Regulation 12 (agreements in writing of market value or...
- 6. Omit regulation 17.
- 7. Income Tax (Life Assurance Premium Relief) Regulations 1978
- 8. Oil Taxation (Gas Banking Scheme) Regulations 1982
- 9. Income Tax (Interest Relief) Regulations 1982
- 10. (1) Regulation 14 (lender's claims: supplementary provisions) is amended as...
- 11. (1) Regulation 19 (borrower's appeals: supplementary provisions) is amended as...
- 12. Stamp Duty Reserve Tax Regulations 1986
- 13. (1) Regulation 2 (interpretation) is amended as follows.
- 14. (1) Regulation 8 (appeals against determination) is amended as follows....
- 15. For regulation 9 substitute— Late notice of appeal (1) This regulation applies in a case where—
- 16. Omit regulation 10.
- 17. (1) The Table in Part I of the Schedule (which...
- 18. Part II of the Schedule (which restates the provisions of...
- 19. For Part V (appeals and other proceedings) (as modified) substitute—...
- 20. (1) Part X (penalties etc) (as modified) is amended as...
- 21. (1) Part XI (miscellaneous and supplemental) (as modified) is amended...
- 22. Charitable Deductions (Approved Schemes) Regulations 1986
- 23. Venture Capital Trust Regulations 1995
- 24. In regulation 4(4) (approval of a company) omit “to the...
- 25. In regulation 5(3) (refusal of approval of a company) omit...
- 26. In regulation 6(3) (withdrawal of approval of a company) omit...
- 27. (1) Regulation 7 (appeals to the Special Commissioners) is amended...
- 28. Taxation of Income from Land (Non-residents) Regulations 1995
- 29. (1) Regulation 6 (multiple branches) is amended as follows.
- 30. (1) Regulation 9(8) (calculation of payment of tax by agent)...
- 31. (1) Regulation 17 (application for gross payment of property income)...
- 32. (1) Regulation 19 (withdrawal of approval under regulation 17) is...
- 33. Customs Reviews and Appeals (Tariff and Origin) Regulations 1997
- 34. (1) Regulation 3 is amended as follows.
- 35. In regulation 4 after “Schedule 5 to the Act” insert...
- 36. (1) Regulation 5 is amended as follows.
- 37. In regulation 6 after “Schedule 5 to the Act” insert...
- 38. Air Passenger Duty and Other Indirect Taxes (Interest Rate) Regulations 1998
- 39. (1) Regulation 4(1) (applicable rate of interest payable to the...
- 40. (1) Regulation 5(1) (applicable rate of interest payable by the...
- 41. Social Security (Northern Ireland) Order 1998
- 42. In article 11A(2)(d) (reference of issues by the Department to...

43. In article 24A(2)(c) (appeals dependent on issues falling to be...
44. In article 39(1) (interpretation etc) omit the entry for “tax...
45. Individual Savings Account Regulations 1998
46. (1) Regulation 18 (account manager – appeal against withdrawal of...
47. (1) Regulation 27 (account manager’s returns and claims etc) is...
48. Corporation Tax (Instalment Payments) Regulations 1998
49. (1) Regulation 6 is amended as follows.
50. Social Security Contributions (Transfer of Functions etc) (Northern Ireland) Order 1999
51. In article 9(1)(c) (decisions varying or superseding earlier decisions) for...
52. In article 10(2)(a) and (b) (appeals against decisions of board)...
53. (1) Article 11 (exercise of right of appeal) is amended...
54. (1) Article 12 (regulations with respect to appeals) is amended...
55. (1) Article 13 (matters arising as respects decisions) is amended...
56. For article 18 (interpretation) substitute— Interpretation of Part III In this Part— “tribunal” means the First-tier Tribunal or, where...
57. Overseas Insurers (Tax Representatives) Regulations 1999
58. (1) Regulation 13 (appeals against decisions of the board) is...
59. Social Security Contributions (Decisions and Appeals) Regulations 1999
60. In regulation 3(3) (decisions – general) omit “to the tax...
61. In regulation 5(4) (variation of decision) for “tax appeal Commissioners...
62. For regulation 7 substitute— Application of the Taxes Management Act...
63. Omit regulations 8 and 8A.
64. In regulation 9 (proceedings brought out of time) for “tax...
65. (1) Regulation 10 (determination of appeals by tax appeal commissioners)...
66. In regulation 11(1) and (5) (settling of appeals by agreement)...
67. For regulation 12 substitute— Appeals from the tribunal Section 56 of the Management Act (payment of tax where...
68. Stamp Duty (Collection and Recovery of Penalties) Regulations 1999
69. The Schedule is amended as follows.
70. (1) Part I – Table is amended as follows.
71. (1) Part II (Taxes Management Act 1970) is amended as...
72. Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999
73. Education (Student Loans) (Repayment) Regulations 2000
74. Social Security (Contributions) Regulations 2001
75. (1) For regulation 90Q(1) substitute— (1) Section 31A(5) of the...
76. (1) Part 3A of Schedule 4 (debts of managed service...
77. Contracting Out (Administrative and Other Court Staff) Order 2001
78. Tax Credits (Payments by the Commissioners) Regulations 2002
79. Freedom of Information (Excluded Welsh Authorities) Order 2002
80. Tax Credits (Appeals) Regulations 2002
81. In regulation 3(2) for “Commissioners” substitute “tribunal”.
82. (1) Regulation 12 (application of section 39 etc) is amended...
83. Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations 2003
84. Tax Credits (Employer Penalty Appeals) Regulations 2003
85. In regulation 3 for “(appeals to Commissioners)” substitute “(appeals)”.
86. Omit regulations 4 to 6.
87. In regulation 7 for “General Commissioners or to the Special...
88. Omit regulation 8.
89. For regulation 10 substitute “Omit section 56 of the Act”....
90. Land Registry Rules 2003

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91. Income Tax (Incentive Payments for Voluntary Electric Communication of PAYE Returns) Regulations 2003
92. Income Tax (Pay As You Earn) Regulations 2003
93. In regulation 2 (interpretation) after the entry for “trade dispute”...
94. (1) Regulation 18 (objections and appeals against employee’s code) is...
95. In regulation 19(1) (amendment of code) for “General Commissioners” substitute...
96. (1) Regulation 72A(6) (employer’s request for a direction and an...
97. (1) Regulation 72B(3) (employee’s appeal against a direction where condition...
98. (1) Regulation 72C(3) (employee’s appeal against a direction where condition...
99. (1) Regulation 72D (appeals: supplementary provisions) is amended as follows....
100. (1) Regulation 72G(3) (employee’s appeal against a direction notice) is...
101. (1) Regulation 80 (determination of unpaid tax and appeal against...
102. (1) Regulation 81A(3) (employee’s appeal against direction notice) is amended...
103. Omit regulation 97G(5).
104. (1) Regulation 97H (procedure on appeals) is amended as follows....
105. In regulation 97J (withdrawal of transfer notices) for “Special Commissioners...
106. Omit paragraph (5) of regulation 110.
107. Omit regulation 126(7).
108. (1) Regulation 127 (appeal to Commissioners) is amended as follows....
109. In regulation 128(1) (amended determinations) for “Commissioners” substitute “tribunal”.
110. (1) Regulation 204(8) (surcharge notice and appeal) is amended as...
111. (1) Regulation 217 (appeals: supplementary provisions) is amended as follows....
112. Stamp Duty Land Tax (Administration) Regulations 2003
113. In regulation 2 after the definition of “the Board” insert—...
114. In paragraphs (2)(b) and (4)(a) of regulation 15 (recovery of...
115. Omit regulation 19(2).
116. For regulation 20(3) substitute— (3) The provisions of paragraphs 36A...
117. In regulation 21(1) (settling of appeals by agreement) for “Commissioners”...
118. (1) Regulation 22 (direction by Commissioners postponing payment) is amended...
119. In regulation 23(1) for “Commissioners” substitute “tribunal”.
120. Export (Penalty) Regulations 2003
121. (1) Regulation 2 (interpretation) is amended as follows.
122. In regulation 6(2)(a) (demands for penalties) for “12” substitute “9”....
123. (1) Regulation 9 (right to review of certain decisions) is...
124. After regulation 9 insert— Offer of review (1) HMRC must offer a person (P) a review of...
125. Omit regulations 10 to 12.
126. For regulation 13 (appeal tribunals) substitute— Appeal Tribunals Section 85 of the Value Added Tax Act 1994 (c....
127. Child Trust Funds Regulations 2004
128. Venture Capital Trust (Winding up and Mergers) (Tax) Regulations 2004
129. (1) Regulation 10 (procedure for Board’s approval) is amended as...
130. Exemption from Tax for Certain Interest Payments Regulations 2004

131. Child Trust Funds (Non-tax Appeals) Regulations 2005
132. Omit regulation 1(2).
133. In regulation 4(2) (application of section 54 of the Taxes...
134. (1) Regulation 14 (application of section 39 of the 1998...
135. Child Trust Funds (Appeals) (Northern Ireland) Regulations 2005
136. Child Trust Funds (Appeals) Regulations 2005
137. Income Tax (Construction Industry Scheme) Regulations 2005
138. (1) Regulation 2 (interpretation) is amended as follows.
139. (1) Regulation 9(9) (recovery from sub-contractor of amount not deducted...
140. (1) Regulation 13 (determination of amounts payable by contractor and...
141. Omit regulation 25(6).
142. (1) Regulation 59 (appeals: supplementary provisions) is amended as follows....
143. Registered Pension Schemes (Relief at Source) Regulations 2005
144. In regulation 2(2) (interpretation) after the entry for "TMA 1970"...
145. (1) Regulation 12 (claims: supplementary provisions) is amended as follows....
146. Hydrocarbon Oil (Registered Remote Markers) Regulations 2005
147. Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006
148. In regulation 2(1) (interpretation) after the entry for "the specified...
149. (1) Regulation 12 (late submission of notification) is amended as...
150. (1) Regulation 14 (appeal against refusal to issue certificate) is...
151. (1) Regulation 14A (appeal against refusal to confirm validity of...
152. (1) Regulation 24 (revocation or amendment of certificate) is amended...
153. Registered Pension Schemes and Overseas Pensions Schemes (Electronic Communications of Returns and Information) Regulations 2006
154. Authorised Investment Funds (Tax) Regulations 2006
155. In regulation 8 (general interpretation) after the entry for "tax...
156. (1) Regulation 69T (appeal against quashing notice) is amended as...
157. (1) Regulation 69Z11 (appeal against notice under regulation 69Z10) is...
158. (1) Regulation 69Z38 (appeal against termination notice) is amended as...
159. Scottish Parliament (Disqualification) Order 2007
160. Control of Cash (Penalties) Regulations 2007
161. In regulation 2 (interpretation) after "the Commissioners" insert—"tribunal" means...
162. (1) Regulation 3 (power to impose penalties) is amended as...
163. (1) Regulation 4 (review procedure) is amended as follows.
164. After regulation 4 insert— Offer of review (1) The Commissioners must offer a person (P) a review...
165. For regulation 5 substitute— Settling of appeals by agreement Section 85 of the Value Added Tax Act 1994 (settling...
166. In regulation 6 for "5" substitute "4".
167. For regulation 7 substitute— (1) An appeal shall not be entertained unless —
168. Money Laundering Regulations 2007
169. (1) Regulation 29 (determination of applications under regulation 27) is...
170. (1) Regulation 30 (cancellation of registration etc) is amended as...
171. (1) Regulation 42 (power to impose civil penalties) is amended...
172. (1) Regulation 43 (review procedure) is amended as follows.
173. After regulation 43 insert— Offer of review (1) The Commissioners must offer a person (P) a review...

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174. (1) Regulation 44 (appeals) is amended as follows.
175. For paragraph 1 of Schedule 5 (modifications in relation to...
176. Transfer of Funds (Information on the Payer) Regulations 2007
177. (1) Regulation 11 (power to impose civil penalties) is amended...
178. (1) Regulation 12 (review procedure) is amended as follows.
179. After regulation 12 insert— Offer of review (1) The Commissioners must offer a person (P) a review...
180. (1) Regulation 13 (appeals) is amended as follows.
181. For paragraph 2 of Schedule 2 (modifications in relation to...
182. Income Tax (Purchased Life Annuities) Regulations 2008
183. (1) Regulation 20 (appeals against decisions of the Commissioners) is...
184. The Serious Organised Crime and Police Act 2005 and Serious Crime Act 2007 (Consequential and Supplementary Amendments to Secondary Legislation) Order 2008
185. Appeals (Excluded Decisions) Order 2008
186. The Transfer of Tribunal Functions Order 2008
187. Revocations

#### SCHEDULE 3 — Transitional and Saving Provisions

1. General
2. Former VAT and duties tribunals matters (except VAT)
3. (1) This paragraph applies in relation to a relevant decision...
4. Former VAT and duties tribunals matters: VAT
5. Matters formerly heard by existing tribunals (except VAT and duties tribunals)
6. Current proceedings
7. (1) This paragraph applies to current proceedings that are continued...
8. Cases to be remitted by courts
9. Decisions of VAT and duties tribunals and courts: interest and payment
10. (1) This paragraph applies if an appeal from a decision...
11. Decisions of existing tribunals: rights of appeal, reviews and irregularities
12. Existing tribunals – staff
13. Transitional: general

Explanatory Note



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