

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1984

104.—(1) Section 115 (information relating to sales at arm’s length and market value of oil) is amended as follows.

(2) In subsection (6)—

- (a) for “may, by notice” substitute “may appeal, by notice”; and
- (b) for “appeal to the Special Commissioners who” substitute “and, where such an appeal is notified to the tribunal, the tribunal”.

(3) After subsection (6) insert—

“(6A) The provisions of paragraphs 14A to 14I of Schedule 2(1) to the principal Act shall apply to appeals under this paragraph subject to any necessary modifications.”.

(1) Paragraphs 14A to 14I were inserted by paragraph 75 of this Schedule.