

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

136. In section 215(7) and (8) (advance clearance by Board of distributions and payments) for “the Special Commissioners” (in each place) and for “Commissioners” substitute “the tribunal”.

Commencement Information

II [Sch. 1 para. 136](#) in force at 1.4.2009, see [art. 1\(2\)](#)

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 136.