

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

141.—(1) Section 444AZA(5) (transfers of life assurance business: Case VI losses of the transferor)(1) is amended as follows.

(2) For “by the Special Commissioners who shall determine the question in the same manner as they determine appeals; but both the transferor and the transferee shall be entitled to appear and be heard or to make representations in writing” substitute “in the same manner as an appeal, and both the transferor and transferee shall be entitled to be a party to any proceedings”.

Commencement Information

II Sch. 1 para. 141 in force at 1.4.2009, see **art. 1(2)**

(1) Sections 444AZA and 444AZB were inserted by [S.I. 2008/381](#).

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 141.