

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxation of Chargeable Gains Act 1992

179. In section 138 (procedure for clearance in advance)—

- (a) for subsection (4) for “Special Commissioners”, in both places, substitute “tribunal”; and
- (b) for subsection (5) for “the Special Commissioners” and for “Commissioners” substitute “the tribunal”.

Commencement Information

II Sch. 1 para. 179 in force at 1.4.2009, see [art. 1\(2\)](#)

Status:

Point in time view as at 01/04/2009.

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 179.