

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxation of Chargeable Gains Act 1992

- 184.** In section 288(1) (interpretation) after the definition of “trading stock” insert—
““the tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal;”.

Commencement Information

- II** Sch. 1 para. 184 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Point in time view as at 01/04/2009.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 184.