

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1994

- 211.**—(1) Paragraph 4 is amended as follows.
- (2) In sub-paragraph (1) omit “to the Special Commissioners”.
 - (3) In sub-paragraph (3) for “Commissioners”, in both places, substitute “tribunal”.
 - (4) In sub-paragraph (4)—
 - (a) for “Commissioners” (in the first place it appears) substitute “tribunal”;
 - (b) for “Commissioners allow” substitute “tribunal allows”; and
 - (c) for “they shall” substitute “the tribunal shall”.
 - (5) For sub-paragraph (5) substitute—
 - “(5) In an appeal under sub-paragraph (1)—
 - (a) paragraphs 14(2), (8) and (11) and 14A to 14I of Schedule 2(1) to the principal Act shall apply as they apply in relation to an appeal against an assessment or determination made under that Act subject to any necessary modifications including the following;
 - (b) any reference in those paragraphs to an agreement under paragraph 14(9) shall be construed as a reference to an agreement under sub-paragraph (3) above.”.

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