

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1998

265. Insofar as paragraph 89(1)(b)(1) continues to apply in relation to tax years preceding the tax year 2008-09 it is to have effect as if “tribunal” were substituted for “Special or General Commissioners”.

Commencement Information

II Sch. 1 para. 265 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Paragraph 89 was repealed by Part 5(5) of Schedule 27 to the [Finance Act 2007 \(c. 11\)](#).

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 265.