

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2000

288.—(1) Paragraph 121 is amended as follows.

(2) For the heading substitute “Appeals”.

(3) In sub-paragraph (1), for the words before paragraph (a) substitute—

“(1) Subject to paragraph 122, an appeal shall lie to an appeal tribunal from any person who is or will be affected by any decision of HMRC with respect to any of the following matters—”.

(4) In sub-paragraph (1)(h) for “reviewable” substitute “appealable”.

(5) Omit sub-paragraphs (2) to (9).