

SCHEDULE 1 **U.K.**

Consequential Amendments and Supplemental Provisions – Primary Legislation

Capital Allowances Act 2001 **U.K.**

298.—(1) Section 204 (appeals etc) is amended as follows.

(2) In subsection (2) for “Special Commissioners” substitute “tribunal”.

(3) For subsection (3) substitute—

“(3) An application for the tribunal to determine the question is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act), and each of the persons concerned is entitled to be a party to the proceedings on the application.”.

(4) In subsection (4)—

(a) for “any body of Commissioners” substitute “the tribunal”; and

(b) for “them” substitute “it”.

(5) In subsection (5) for “Commissioners” substitute “tribunal”;

(6) For subsection (6) substitute—

“(6) Each of the persons who has joined in the election is entitled to be a party to the proceedings of the tribunal concerned with the determination of the question; and the tribunal’s determination has effect as if made in an appeal to which each of those persons was a party.”.

Commencement Information

II Sch. 1 para. 298 in force at 1.4.2009, see [art. 1\(2\)](#)

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 298.