

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Tax Credits Act 2002

319.—(1) Paragraph 3 is amended as follows.

(2) In the heading for “Commissioners” substitute “tribunal”.

(3) In sub-paragraph (1) after “section 32(2)(a)” insert “before the tribunal”.

(4) For sub-paragraph (2) substitute—

“(2) The person liable to the penalty shall be a party to the proceedings.”.

(5) After sub-paragraph (2) insert—

“(3) “tribunal” is to be read in accordance with section 47C of the Taxes Management Act 1970.”.

Commencement Information

II Sch. 1 para. 319 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 319.