

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

369.—(1) Section 103 (joint purchasers) is amended as follows.

(2) In subsection (5)(c) for “appear and be heard on the application” substitute “to be parties to the application”.

(3) In subsection (7)—

(a) for paragraph (d) substitute—

“(d) if it is not settled, and is notified to the tribunal, any of them are entitled to be parties to the appeal, and”; and

(b) for paragraph (e) substitute—

“(e) the tribunal’s decision on the appeal binds all of them.”.

(4) After subsection (7) insert—

“(7A) In a case where subsection (7) applies and some (but not all) of the purchasers require HMRC to undertake a review under paragraph 36B or 36C of Schedule 10—

(a) notification of the review must be given by HMRC to each of the other purchasers whose identity is known to HMRC,

(b) any of the other purchasers may be a party to the review if they notify HMRC in writing,

(c) the notice of HMRC’s conclusions must be given to each of the other purchasers whose identity is known to HMRC,

(d) paragraph 36F of Schedule 10 (effect of conclusions of review) applies in relation to all of the purchasers, and

(e) any of the purchasers may notify the appeal to the tribunal under paragraph 36G.”.

Commencement Information

II Sch. 1 para. 369 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 369.