

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

398.—(1) Paragraph 12 is amended as follows.

(2) In sub-paragraph (1) for “General or Special Commissioners” substitute “tribunal”.

(3) For sub-paragraph (2) substitute—

“(2) Any such application 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).”.

(4) In sub-paragraph (3)—

(a) for “Commissioners hearing the application” substitute “tribunal”; and

(b) omit the words “they are”.