

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

40.—(1) Section 59DA (claim for repayment in advance of liability being established)(**1**) is amended as follows.

(2) In subsection (4) for “Commissioners to whom the appeal stands referred” substitute “tribunal”.

(3) For subsection (5) substitute—

“(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).”.

(1) Section 59DA was inserted by paragraph 29 of Schedule 19 to the [Finance Act 1998 \(c. 36\)](#).