

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2004

421.—(1) Section 67 (registration for gross payment: appeals) is amended as follows.

(2) In subsection (1) omit “to the General Commissioners or, if the person so elects in the notice, to the Special Commissioners”.

(3) In subsection (4)—

(a) for “Commissioners” substitute “tribunal”; and

(b) after “appeal” insert “that is notified to the tribunal”.

(4) In subsection (5)—

(a) in paragraph (b) for “Commissioners” substitute “tribunal”; and

(b) in paragraph (c) for “appropriate court” substitute “Upper Tribunal or a court”.

(5) Omit subsection (6).

Commencement Information

II [Sch. 1 para. 421](#) in force at 1.4.2009, see [art. 1\(2\)](#)

Status:

Point in time view as at 01/04/2009. This version of this provision has been superseded.

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 421.