

## SCHEDULE 1 **U.K.**

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 2004** **U.K.**

**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).

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#### **Commencement Information**

**II** [Sch. 1 para. 421](#) 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 421.