

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2004

435.—(1) Paragraph 6 of Schedule 33 (overseas pension schemes: migrant member relief) is amended as follows.

(2) Omit sub-paragraphs (3) and (4).

(3) In sub-paragraph (6) for “The Commissioners before whom an appeal under this paragraph is brought” substitute “If an appeal under this paragraph is notified to the tribunal, the tribunal”.

(4) In sub-paragraph (7) for “they decide” substitute “the tribunal decides” and for “they must” substitute “the tribunal must”.

(5) In sub-paragraph (8)—

(a) for “they decide” substitute “the tribunal decides”; and

(b) omit “or any determination on, or in consequence of, a case stated.”.