

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income Tax (Trading and Other Income) Act 2005

441. In section 646(7) (adjustments between settlor and trustees etc) for “General Commissioners whose decision is final” substitute “tribunal and, notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal is final”.

Commencement Information

II Sch. 1 para. 441 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 441.