

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

55.—(1) Paragraph 6A(1) is amended as follows—

(2) In sub-paragraph (3)—

(a) for the words before paragraph (a) substitute—

“(3) If an appeal is under section 49D, 49G or 49H, the tribunal—”;

(b) in paragraph (a), for “to them not” substitute “not to be”; and

(c) in paragraph (b), for “to them are” substitute “to be”.

(3) In sub-paragraph (4), for “Commissioners” substitute “tribunal”.

(4) For sub-paragraph (5) substitute “Notwithstanding the provisions of sections 11 and 13 of the TCEA the decision of the tribunal shall be final and conclusive.”.

(1) Paragraph 6A was inserted by paragraph 142 of Schedule 19 to the [Finance Act 1998 \(c. 26\)](#).