

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

- 57.**—(1) Paragraph 9(1) is amended as follows.
- (2) In sub-paragraph (3)—
- (a) for “On” substitute “In the case of”; and
 - (b) for “the Commissioners” substitute “if an appeal is notified to the tribunal under section 49D, 49G or 49H, the tribunal”.
- (3) In sub-paragraph (4) for “the Commissioners” substitute “HMRC or by the tribunal”.
- (4) In sub-paragraph (5)—
- (a) for “appeal, it appears to the Commissioners” substitute “an appeal notified to the tribunal, the tribunal decides”; and
 - (b) omit “to them”.

(1) Paragraph 9(3) was amended and sub-paragraph (5) inserted by paragraph 10 of Schedule 19 to the [Finance Act 1996 \(c. 8\)](#).