

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

- 61.**—(1) Paragraph 4 is amended as follows.
- (2) In sub-paragraph (6) omit “to the Special Commissioners”,
 - (3) In sub-paragraph (8)—
 - (a) for “The Special Commissioners” substitute “If an appeal is notified to the tribunal under section 49D, 49G or 49H, the tribunal”; and
 - (b) omit “ to them”.
 - (4) In sub-paragraph (9)—
 - (a) for “Special Commissioners allow” substitute “tribunal allows”; and
 - (b) for “they” substitute “it”.