

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

8.—(1) Section 19A (power to call for documents for purposes of certain enquiries)(**1**) is amended as follows.

- (2) In subsection (5) for “Special Commissioners” substitute “tribunal”.
- (3) In subsection (9)—
 - (a) for “Commissioners” substitute “tribunal”; and
 - (b) in paragraphs (a) and (b) omit “to them”.
- (4) In subsection (10) for “Commissioners confirm” substitute “tribunal confirms”.
- (5) In subsection (11)—
 - (a) for “Commissioners” substitute “tribunal”; and
 - (b) for “(notwithstanding any provision having effect by virtue of section 56B of this Act)” substitute “(notwithstanding the provisions of sections 11 and 13 of the TCEA 2007).”.

Commencement Information

- II** Sch. 1 para. 8 in force at 1.4.2009, see **art. 1(2)**

(1) Section 19A was inserted by sections 187 and 199 of the Finance Act 1994. Subsections (5), (9) and (10) were amended by paragraph 3(2) of, and Schedule 19 to, the Finance Act 1996 (c. 8). Subsection (11) was substituted by paragraph 2 of Schedule 22 to the Finance Act 1996.

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 8.