

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Stamp Duty Reserve Tax Regulations 1986

21.—(1) Part XI (miscellaneous and supplemental) (as modified) is amended as follows.

(2) In section 118 (as modified)—

(a) in subsection (1) insert the following definitions at the appropriate places—

““HMRC” means “Her Majesty’s Revenue and Customs;”;

““the TCEA 2007” means the Tribunals, Courts and Enforcement Act 2007;”;

“tribunal” is to be read in accordance with section 47C;”;

(b) in subsection (2) for “Special Commissioners” substitute “tribunal”.

Commencement Information

11 Sch. 2 para. 21 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 21.