

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

- 12.**—(1) Section 28ZA(1) (referral of questions during enquiry) is amended as follows.
- (2) In subsection (1) for “Special Commissioners for their” substitute “tribunal for its”.
- (3) In subsection (2)—
- (a) omit paragraph (b); and
 - (b) in paragraph (c) for “Special Commissioners” substitute “tribunal”.
- (4) Omit subsection (3).

(1) Sections 28ZA to 28ZE were inserted by section 88 of, and paragraph 6 of and Schedule 29 to, the [Finance Act 2001\(c. 9\)](#).