

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

- 138.** In section 376A(6) (the register of qualifying lenders)⁽¹⁾—
- (a) after “may” insert “appeal”; and
 - (b) omit from “, require the matter” to the end of the subsection.

Commencement Information

- II** Sch. 1 para. 138 in force at 1.4.2009, see [art. 1\(2\)](#)

⁽¹⁾ Section 376A was inserted by section 142(2) of the [Finance Act 1994 \(c. 9\)](#).

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 138.