

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

143. In subsections (9), (11) and (12) of section 444AED (clearance: no avoidance or group advantage)(**1**) for “the Special Commissioners” substitute “the tribunal”.

(1) Section 444AED was inserted by section 40 of, and paragraph 8(1) of Schedule 9 to, the [Finance Act 2007 \(c. 11\)](#).