

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

- 154.**—(1) Section 751B (section 751A: supplementary)(**1**) is amended as follows.
- (2) In subsection (5) omit “to the Special Commissioners”.
- (3) In subsection (7)—
- (a) in paragraphs (a) and (b) for “the Special Commissioners are” substitute “the tribunal is” and for “they” substitute “it”; and
 - (b) in paragraph (c) for “Special Commissioners” substitute “tribunal”.
- (4) In subsection (9) for “(appeals against assessments to tax)” substitute “(appeals)”.

(1) Section 751B was inserted by section 48 of, and paragraph 5 of Schedule 15 to, the [Finance Act 2007 \(c. 11\)](#).