

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 1999**

**280.** After paragraph 9(2) insert—

“(3) For the purposes of this Part “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

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#### **Commencement Information**

**11** Sch. 1 para. 280 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 280.