

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### Finance Act 2001

- 306.**—(1) Section 42 (determinations on appeal) is amended as follows.
- (2) In subsection (1)—
- (a) for “41” substitute “40”; and
  - (b) in paragraph (a) omit “made, confirmed or treated as confirmed by the Commissioners on a review under section 40 above (“the original assessment”)”.
- (3) In subsection (2)—
- (a) for “41” substitute “40”; and
  - (b) in paragraph (b)—
    - (i) after “tribunal,” insert “a review or”; and
    - (ii) after “decision” insert “as appropriate”.
- (4) In subsection (3) for “41” substitute “40”.
- (5) In subsection (4)—
- (a) for the first occurrence of “41” substitute “40”; and
  - (b) for “at such rate as the tribunal shall determine” substitute “at the rate applicable under section 197 of the Finance Act 1996”.
- (6) In subsection (5)—
- (a) for “41” substitute “40”; and
  - (b) for “at such rate as the tribunal shall determine” substitute “at the rate applicable under section 197 of the Finance Act 1996”.
- (7) In subsection (6)—
- (a) in paragraph (a) for “41” substitute “40”,
  - (b) for the words after paragraph (b) substitute—

“it shall be paid with interest at the rate applicable under section 197 of the Finance Act 1996”.
- (8) After subsection (6) insert—

“(6A) Interest under subsection (6) shall be paid without any deduction of income tax.”.
- (9) For subsection (7) substitute—

“(7) Sections 85 and 85B of the Value Added Tax Act 1994 (settling of appeals by agreement and payment of tax where there is a further appeal)(1) shall have effect as if—

  - (a) the references to section 83 of that Act included references to section 40 above, and
  - (b) the references to value added tax included references to aggregates levy.”.

#### Commencement Information

**II** Sch. 1 para. 306 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) 1994 c. 23. Section 85B was inserted by paragraph 223 of this Schedule.

**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 306. (See end of Document for details)

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