

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

360.—(1) Section 24(3) (introductory) is amended as follows.

(2) In the definition of “appeal tribunal” for “a VAT and duties tribunal” substitute “the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.

(3) After the definition of “demand notice” insert—

““HMRC” means “Her Majesty’s Revenue and Customs.”.