

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 2003**

**397.**—(1) Paragraph 9 is amended as follows.

(2) In sub-paragraph (3) omit “heard and”.

(3) In sub-paragraph (4)—

(a) for “the Commissioners” substitute “that is notified to the tribunal, the tribunal”; and

(b) omit the words “to them” in both places.

(4) In sub-paragraph (5) for “Commissioners” substitute “tribunal”.

(5) For sub-paragraph (6) substitute—

“(6) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal on an appeal under this paragraph is final.”.