

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

411.—(1) Paragraph 5 is amended as follows.

(2) In sub-paragraph (1) for “lies to the General or Special Commissioners” substitute “may be made”.

(3) For sub-paragraph (3) substitute—

“(3) The notice of appeal must specify the grounds of appeal.”.

(4) In sub-paragraph (4)—

(a) for “the Commissioners” substitute “that is notified to the First-tier Tribunal, the tribunal”;

(b) omit “to them” in each place; and

(c) for “as they consider appropriate” substitute “as the First-tier Tribunal considers appropriate”.

(5) After sub-paragraph (4) insert—

“(5) The provisions of paragraphs 36A to 36I of Schedule 10 apply to appeals under this paragraph.”.