

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 2004**

- 427.**—(1) Section 269 (appeal against decision on discharge of liability) is amended as follows.
- (2) Omit subsections (3) and (4).
  - (3) In subsection (6) for “The Commissioners before whom an appeal under subsection (1)(a) is brought” substitute “On an appeal under subsection (1)(a) that is notified to the tribunal, the tribunal”.
  - (4) In subsections (7) and (8)—
    - (a) for “they consider” substitute “the tribunal considers”; and
    - (b) for “they must” substitute “the tribunal must”.
  - (5) In subsection (9) for “The Commissioners before whom an appeal under subsection (1)(b) is brought” substitute “On an appeal under subsection (1)(b) that is notified to the tribunal, the tribunal”.
  - (6) In subsections (10) and (11)—
    - (a) for “they consider” substitute “the tribunal considers”; and
    - (b) for “they must” substitute “the tribunal must”.