

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2008

471.—(1) Schedule 36 (information and inspection powers) is amended as follows.

(2) In paragraphs 2(2), 5(3) and (4), 6(3), 12(5), 35(5), 37(6), 39(1)(b), 53(1)(b) and 54(1)(b) for “First-tier Tribunal”, in each place, substitute “tribunal”.

(3) In paragraph 3—

(a) in sub-paragraph (1)(b) for “First-tier Tribunal” substitute “tribunal”;

(b) in sub-paragraph (2) for “First-tier Tribunal” substitute “tribunal”;

(c) in sub-paragraph (3)—

(i) for “First-tier Tribunal”, in both places, substitute “tribunal”;

(ii) in paragraph (b) for “Tribunal” substitute “tribunal”;

(d) in sub-paragraph (4) for “First-tier Tribunal” substitute “tribunal”; and

(e) in sub-paragraph (5) for “First-tier Tribunal” substitute “tribunal”.

(4) In paragraph 4—

(a) in sub-paragraph (1) for “First-tier Tribunal” substitute “tribunal”; and

(b) in sub-paragraph (2)—

(i) for “First-tier Tribunal” substitute “tribunal”;

(ii) in paragraph (b) for “Tribunal” substitute “tribunal”.

(5) In paragraph 13—

(a) in the heading for “First-tier Tribunal” substitute “tribunal”;

(b) for “First-tier Tribunal”, in each place, substitute “tribunal”; and

(c) in sub-paragraph (2)(b) for “Tribunal” substitute “tribunal”.

(6) In paragraph 23—

(a) in sub-paragraph (3) for “First-tier Tribunal” substitute “tribunal”; and

(b) omit sub-paragraph (4)(b) and the “and” before it.

(7) In paragraph 29—

(a) in sub-paragraph (1) omit “to the First-tier Tribunal”; and

(b) in sub-paragraph (3) for “First-tier Tribunal” substitute “tribunal”.

(8) In paragraph 30—

(a) in sub-paragraph (1) omit “to the First-tier Tribunal”; and

(b) in sub-paragraph (3) for “First-tier Tribunal” substitute “tribunal”.

(9) In paragraph 31 omit “to the First-tier Tribunal”.

(10) In paragraph 32—

(a) in sub-paragraph (3) for “the First-tier Tribunal” substitute “that is notified to the tribunal, the tribunal”;

(b) in sub-paragraph (4)—

(i) for “First-tier Tribunal” substitute “tribunal”;

(ii) in paragraphs (a) and (b) for “Tribunal”, substitute “tribunal”;

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 471*. (See end of Document for details)

- (iii) in paragraph (b) for “Tribunal’s” substitute “tribunal’s”; and
- (c) for sub-paragraph (5) substitute—
 - “(5) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007 a decision of the tribunal on an appeal under this Part of this Schedule is final.”.
- (11) In paragraph 34(3) omit “to the First-tier Tribunal”.
- (12) In paragraph 45(1) for “(on appeal) the First-tier Tribunal” substitute “(on an appeal notified to the tribunal) the tribunal”.
- (13) In paragraph 47 omit “to the First-tier Tribunal”.
- (14) In paragraph 48(3) and (4) for “, the First-tier Tribunal” substitute “that is notified to the tribunal, the tribunal”.
- (15) In paragraph 58—
 - (a) in the definition of “the Taxes Acts” at the end of sub-paragraph (c) omit “and”;
 - (b) in the definition of “taxpayer” after “(as appropriate)” insert “, and”;
 - (c) after the definition of “taxpayer” insert—
 - ““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

Commencement Information

II Sch. 1 para. 471 in force at 1.4.2009, see **art. 1(2)**

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 471.