

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Oil Taxation Act 1975

- 74.**—(1) Paragraph 14(1) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) omit “to the Special Commissioners”; and
 - (b) for “the Board” substitute “HMRC”.
- (3) For sub-paragraph (2) substitute—
- “(2) The notice of appeal must specify the grounds of appeal.”
- (4) In sub-paragraph (8) for “the Board”, in both places, substitute “HMRC”.
- (5) In sub-paragraph (9)—
- (a) for “the Board” (in both places) substitute “HMRC”;
 - (b) for “Special Commissioners” substitute “tribunal”; and
 - (c) for “Commissioners” substitute “tribunal”.
- (6) In sub-paragraph (10)—
- (a) for “, on the appeal,” substitute “the appeal that is notified to the tribunal and”;
 - (b) for “a majority of the Commissioners present at the hearing” substitute “the tribunal”; and
 - (c) for “Commissioners”, in both of the other places, substitute “tribunal”.
- (7) For sub-paragraph (11) substitute “Notwithstanding the provisions of sections 11 and 13 of the TCEA 2007 the decision of the tribunal shall be final and conclusive.”

Commencement Information

11 Sch. 1 para. 74 in force at 1.4.2009, see **art. 1(2)**

(1) Paragraph 14 was amended by section 130 of the [Finance Act 1976 \(c. 40\)](#).

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 74.