

### SCHEDULE 3

#### Transitional and Saving Provisions

##### **Matters formerly heard by existing tribunals (except VAT and duties tribunals)**

5.—(1) This paragraph applies if, before the commencement date—

- (a) a notice of appeal has been given to HMRC; but
- (b) no party has served notice on an existing tribunal for the purpose of beginning proceedings before the existing tribunal in relation to that appeal.

(2) Where the date on which a review is required or offered falls on or before 31 March 2010, the period for HMRC to give notice of their conclusions for the purposes of the relevant provision is to be 90 days (but without prejudice to any power to agree to a different period).

(3) In this paragraph—

“review” means a review under—

- (a) section 49B or 49C of the Taxes Management Act 1970<sup>(1)</sup>, or
- (b) any other enactment which, as amended by this Order, contains provisions corresponding to section 49B or 49C for review to be required or offered;

“relevant provision” means—

- (a) in the case of a review under section 49B or 49C of the Taxes Management Act 1970, section 49E(6) of that Act, or
- (b) in the case of a review under any other enactment amended by this Order, the provision that corresponds to section 49E(6) of the Taxes Management Act 1970 in relation to that review.

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(1) 1970 c. 9. Sections 49A to 49I were inserted by paragraph 30 of Schedule 1 to this Order.