
Changes to legislation: Constitutional Reform Act 2005, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 9

AMENDMENTS RELATING TO JURISDICTION OF THE SUPREME COURT

PART 1

JURISDICTION TRANSFERRED FROM THE HOUSE OF LORDS

Income and Corporation Taxes Act 1988 (c. 1)

- 47 (1) The Income and Corporation Taxes Act 1988 is amended as follows.
- (2) In section 705A (statement of case by tribunal)—
- (a) in subsection (8) for “House of Lords” in each place substitute “ Supreme Court ”;
 - (b) in subsection (9)—
 - (i) for “House of Lords” substitute “ Supreme Court ”;
 - (ii) for the words from “unless leave has been given” to the end of the subsection substitute “ except with the leave of the Court of Appeal or of the Supreme Court. ”;
 - (c) in subsection (12) for “House of Lords” substitute “ Supreme Court ”.
- (3) In section 705B (proceedings in Northern Ireland), in subsection (2) for “House of Lords” substitute “ Supreme Court ”.

Changes to legislation:

Constitutional Reform Act 2005, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 132(4A) words substituted by [2015 c. 2 s. 83\(1\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(2\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(3\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(4\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(6\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(8\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(9\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(10\)\(a\)](#)
- Sch. 7 para. 4Pt. A words substituted by [2007 c. 15 s. 144\(10\)\(b\)](#)