

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1987

130.—(1) Paragraph 3 of Schedule 12 (supplementary provisions as to blended oil) is amended as follows.

- (2) In sub-paragraph (1) omit “to the Special Commissioners”.
- (3) In sub-paragraph (2)—
 - (a) in paragraph (a) omit “and be entitled to appear accordingly”; and
 - (b) in paragraph (b) for “Special Commissioners” and “Commissioners” substitute “tribunal”.
- (4) In sub-paragraph (2)(c)—
 - (a) for “if, on the hearing of the appeal, it appears to the majority of the Commissioners present” substitute “if, on an appeal notified to the tribunal, it appears to the tribunal”; and
 - (b) for “they” substitute “the tribunal”.
- (5) For sub-paragraph (2)(d) substitute—
 - “(d) paragraphs 14(2), (8) and (11) and 14A to 14I of Schedule 2(1) to the principal Act shall apply in relation to the appeal as they apply in relation to an appeal against an assessment or determination made under that Act subject to the following modifications—
 - (i) any reference to an agreement under paragraph 14(9) shall be construed as a reference to an agreement under sub-paragraph (2)(b) above;
 - (ii) any other modifications that are necessary.”.

(1) Paragraphs 14A to 14I were inserted by paragraph 75 of this Schedule.