

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Income and Corporation Taxes Act 1988**

**139.** In section 378(3) (supplementary regulations)(**1**) for “the General Commissioners or the Special Commissioners” substitute “the tribunal”.

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(1) Section 378(3) was amended by section 38(8) of, and paragraphs 13 and 18(5) of Schedule 4 and Part III(7) of Schedule 20 to, the [Finance Act 1999](#) (c. 16).