

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Taxes Management Act 1970**

**17.**—(1) Section 28A(1) (completion of enquiry into personal or trustee return) is amended as follows.

(2) In subsection (4) for “Commissioners” substitute “tribunal”.

(3) For subsection (5) substitute—

“(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).”

(4) In subsection (6)—

(a) for “Commissioners hearing the application” substitute “tribunal”; and

(b) omit “they are”.

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(1) Sections 28A and 28B were substituted by paragraph 8 of Schedule 29 to the [Finance Act 2001 \(c. 9\)](#).