

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1993

195.—(1) Schedule 21 (oil taxation: supplementary provisions about information) is amended as follows.

(2) In paragraph 3(2)—

- (a) for “a Special Commissioner” substitute “the tribunal”; and
- (b) for “Commissioner” substitute “tribunal”.

(3) In paragraph 6—

- (a) in sub-paragraph (2) for “a Special Commissioner for, and obtained, his approval” substitute “the tribunal and obtained approval”; and
- (b) in sub-paragraph (3) for “Commissioner” substitute “tribunal”.