

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1994

201.—(1) Section 15 (review procedure) is amended as follows.

(2) In subsection (1) for “this Chapter” substitute “section 14 or 14A”.

(3) In subsection (2)—

(a) in paragraph (a), after “section 14” insert “or 14A”; and

(b) in the words after paragraph (b), for “this Chapter” substitute “section 14 or 14A”.