

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1994

205.—(1) Section 59 (insurance premium tax: review of Commissioners’ decisions)(**1**) is amended as follows.

(2) For the heading substitute “Appeals”.

(3) For the first paragraph of subsection (1) substitute—

“(1) Subject to section 60, an appeal shall lie to an appeal tribunal from any person who is or will be affected by any decision of HMRC with respect to the any of the following matters—”.

(4) Omit subsections (2) to (8).

(1) Section 59 was amended by paragraphs 5(3) and (4) of Schedule 5 to the [Finance Act 1995 \(c. 4\)](#).