

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 1998**

**254.** In paragraph 27(5)(b)(1) for “Special Commissioners” substitute “tribunal”.

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(1) Paragraph 27(5) was amended by paragraph 38(4) of Schedule 29 to the [Finance Act 2001 \(c. 9\)](#).