

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

28. For section 48 (application to appeals and other proceedings) substitute—

“48 Application to appeals and other proceedings

(1) In the following provisions of this Part of this Act, unless the context otherwise requires—

- (a) “appeal” means any appeal under the Taxes Acts;
- (b) a reference to notice of appeal given, or to be given, to HMRC is a reference to notice of appeal given, or to be given, under any provision of the Taxes Acts.

(2) In the case of —

- (a) an appeal other than an appeal against an assessment, the following provisions of this Part of this Act shall, in their application to the appeal, have effect subject to any necessary modifications, including the omission of section 56 below;
- (b) any proceedings other than an appeal which, under the Taxes Acts, are to be subject to the relevant provisions of this Part of this Act, the relevant provisions—
 - (i) shall apply to the proceedings as they apply to appeals;
 - (ii) but shall, in that application, have effect subject to any necessary modifications, including (except in the case of applications under section 55 below) the omission of section 56 below.

(3) In subsection (2), a reference to the relevant provisions of this Part of this Act is a reference to the following provisions of this Part, except sections 49A to 49I.”.