

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Stamp Act 1891

- 3.—**(1) Section 13A(1) (appeal to the Special Commissioners) is amended as follows.
- (2) In the heading for “Special Commissioners” substitute “First-tier Tribunal”.
- (3) Omit subsections (3) and (4).
- (4) In subsection (5)—
- (a) for “Special Commissioners” substitute “First-tier Tribunal”;
- (b) in paragraphs (a) and (b) omit “to them”; and
- (c) in paragraphs (c) and (d)—
- (i) omit “to them”; and
- (ii) for “they consider” substitute “the tribunal considers”.
- (5) Omit subsection (6).
- (6) For subsection (7) substitute—
- “(7) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under subsection (5), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.
- (7A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under subsection (7) as it applies to the right of appeal under section 11(2) of that Act.”.
- (7) In subsection (8)—
- (a) for “court” substitute “Upper Tribunal”; and
- (b) for “Special Commissioners” substitute “First-tier Tribunal”.

Commencement Information

- II** Sch. 1 para. 3 in force at 1.4.2009, see **art. 1(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 3.