

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Capital Allowances Act 2001**

**301.**—(1) Paragraph 91 of Schedule 3 (disposal of oil licences) is amended as follows.

(2) In sub-paragraph (5)—

(a) for “the Special Commissioners are” substitute “the tribunal is”; and

(b) for “they” substitute “the tribunal”.

(3) For sub-paragraph (6) substitute—

“(6) An application for the tribunal to determine the question is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act), and each of the persons concerned is entitled to be a party to the proceedings on the application.”.