

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2002

328.—(1) Schedule 29 (gains and losses of a company from intangible fixed assets) is amended as follows.

(2) In paragraph 88(5)(1) for “Special Commissioners”, in both places, substitute “tribunal”.

(3) In paragraph 88(6) for “Special Commissioners” and for “Commissioners” substitute “tribunal”.

(1) Paragraph 88 was amended by regulation 3(2) of, and paragraphs 9 and 13 of Schedule 2 to, [S.I. 2007/3186](#).