

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

- 37.**—(1) Section 57 (regulations about appeals)(**1**) is amended as follows.
- (2) In subsection (1)—
- (a) for “The Board may make regulations” substitute “The Commissioners for Her Majesty’s Revenue and Customs may make regulations”;
 - (b) in paragraph (b) for “to appear on” substitute “to be parties to”;
 - (c) in paragraph (e) for “an inspector or other officer of the Board” (in both places) substitute “an officer of Revenue and Customs”.
- (3) After subsection (1) insert—
- “(1A) Regulations under this section may not make provision for the practice and procedure to be followed in the First-tier Tribunal or Upper Tribunal.”.
- (4) In subsection (3)—
- (a) omit paragraph (a); and
 - (b) in paragraph (c) for “section 46B, 46C or 46D of this Act” substitute “section 46D of this Act or Tribunal Procedure Rules”.

Commencement Information

- II** Sch. 1 para. 37 in force at 1.4.2009, see **art. 1(2)**

(1) Section 57(3)(c) has been amended by paragraph 8 of Schedule 22 to the **Finance Act 1996 (c. 8)**.

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 37.