

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

378.—(1) Paragraph 19 is amended as follows.

(2) In the heading for “Special Commissioners” substitute “the tribunal”.

(3) In sub-paragraph (1) for “to the Special Commissioners for their determination” substitute “to the tribunal for determination”.

(4) In sub-paragraph (2)—

(a) omit paragraph (b); and

(b) in paragraph (c) for “Special Commissioners” substitute “tribunal”.

(5) Omit sub-paragraph (3).