

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Taxes Management Act 1970**

**39.**—(1) Section 59C(9) (surcharges on unpaid income tax and capital gains tax)(**1**) is amended as follows.

- (2) After “subsection (7) above” insert “that is notified to the tribunal”.
- (3) For “Commissioners” substitute “tribunal”.
- (4) In subsections (9)(a) and (b) omit the words “to them”.

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#### **Commencement Information**

- II** [Sch. 1 para. 39](#) in force at 1.4.2009, see [art. 1\(2\)](#)

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(1) Section 59C was inserted by sections 194 and 199 of the [Finance Act 1994 \(c. 9\)](#).

**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 39.