

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2004

- 424.**—(1) Section 159 (appeal against decision to de-register) is amended as follows.
- (2) Omit subsections (3) and (4).
 - (3) In subsection (6) for “The Commissioners before whom an appeal under this section is brought” substitute “On an appeal that is notified to the tribunal, the tribunal”.
 - (4) In subsection (7)—
 - (a) for “they decide” substitute “the tribunal decides”; and
 - (b) for “they must” substitute “the tribunal must”.
 - (5) In subsection (8)—
 - (a) for “they decide” substitute “the tribunal decides”; and
 - (b) omit “or any determination on, or in consequence of, a case stated”.

Commencement Information

- II** Sch. 1 para. 424 in force at 1.4.2009, see [art. 1\(2\)](#)

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 424.