

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2004

425.—(1) Section 170 (appeal against decision to exclude recognised overseas pension scheme) 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”.