

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

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

**43.** In section 97AA(2)(b) (failure to produce documents under section 19A)(**1**) for “Commissioners” substitute “tribunal”.

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(1) Section 97AA was inserted by sections 196 and 199 of, and paragraph 29 of Schedule 19 to, the Finance Act 1994.