

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

7. In section 12B(4) (records to be kept for purposes of returns)(**1**) for “Commissioners” substitute “tribunal”.

(1) Section 12B was inserted by sections 196 and 199 of, and paragraph 3 of Schedule 19 to, the [Finance Act 1994](#) (c. 9). Subsection (4) was amended by sections 103(7) and 105(6) of the [Finance Act 1995](#) (c. 4).