

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Exemption from Tax for Certain Interest Payments Regulations 2004

130.—(1) Regulation 9 of the Exemption from Tax for Certain Interest Payments Regulations 2004⁽¹⁾ (appeals against refusal to issue an exemption notice or cancellation of an exemption notice) is amended as follows.

(2) In paragraph (1) omit “to the Special Commissioners”.

(3) In paragraph (4) for “If the Special Commissioners allow the appeal, they may also” substitute “If, on its being notified to the tribunal, the tribunal allows the appeal it may also”.

(4) For paragraph (5) substitute—

“(5) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal shall be final.”.

Commencement Information

II Sch. 2 para. 130 in force at 1.4.2009, see **art. 1(2)**

(1) S.I. 2004/2622.

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 130.