

SCHEDULE 1

Consequential amendments to primary legislation

Taxes Management Act 1970

- 96.** In section 46D (questions to be determined by Lands Tribunal)—
- (a) in the heading, for “Lands Tribunal” insert “the relevant tribunal”;
 - (b) in subsections (1) and (3) for “relevant Lands Tribunal” substitute “relevant tribunal”; and
 - (c) in subsection (3)(a) for “Lands Tribunal” substitute “Upper Tribunal”.