

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1982

- 101.**—(1) In Schedule 18 (alternative valuation of ethane etc) paragraph 8 is amended as follows.
- (2) In sub-paragraph (1) omit “to the Special Commissioners”.
- (3) In sub-paragraph (3) for “Commissioners”, in both places, substitute “tribunal”.
- (4) In sub-paragraph (4)—
- (a) in the words before paragraph (a) —
- (i) for “If, on a hearing of an appeal under this paragraph it appears to the majority of the Commissioners present at the hearing” substitute “If an appeal under this paragraph is notified to the tribunal and the tribunal determines”; and
- (ii) for “they” substitute “it”.
- (b) In paragraph (a)—
- (i) for “they shall” substitute “the tribunal shall”;
- (ii) for “they think” substitute “the tribunal thinks”;
- (c) in paragraph (b) for “they may direct” substitute “the tribunal may direct”; and
- (d) in paragraph (c) for “Commissioners” substitute “tribunal”.
- (5) In sub-paragraph (5)—
- (a) after “principal Act” insert “, and paragraphs 14A to 14I of that Schedule”; and
- (b) at the end insert “and, in the case of paragraphs 14A to 14I of Schedule 2, with such other modifications as may be necessary”.

Commencement Information

- II** Sch. 1 para. 101 in force at 1.4.2009, see [art. 1\(2\)](#)

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 101.