

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1989

167. In section 182 (disclosure of information)(1)—

- (a) in subsection (2)(b) for “any tribunal mentioned in subsection (3) below” substitute “the First-tier Tribunal or Upper Tribunal”;
- (b) in subsection (2ZA)(b), for “General Commissioners or the Special Commissioners” substitute “the First-tier Tribunal or Upper Tribunal”;
- (c) in subsection (2ZB)(b) for “General Commissioners or the Special Commissioners” substitute “First-tier Tribunal or an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998”;
- (d) in subsection (2A)(a)(ii) for “General Commissioners or the Special Commissioners” substitute “the First-tier Tribunal or Upper Tribunal”; and
- (e) omit subsection (3).

Commencement Information

II Sch. 1 para. 167 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Section 182 has been amended. Subsection (2A) was inserted by paragraph 9 of Schedule 6 to the [Social Security Contributions \(Transfer of Functions\) Act 1999 \(c. 2\)](#) and amended by section 59 of, and paragraph 11(1) and (4) of Schedule 5 to, the [Tax Credits Act 2002 \(c. 21\)](#) and section 53 of, and paragraph 1 of Schedule 7 to, the [Employment Act 2002 \(c. 22\)](#). Subsection (2ZA) was substituted for section (2AA) by section 59 of, and paragraph 11(1) and (4) of Schedule 5 to, the [Tax Credits Act 2002](#). Subsection 2ZB was inserted by section 18 of the [Child Trust Funds Act 2004 \(c. 6\)](#).

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 167.