

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1998

258.—(1) Paragraph 31A(1) is amended as follows.

- (2) In the heading for “Special Commissioners” substitute “ the tribunal”.
- (3) In sub-paragraph (1) for “Special Commissioners” substitute “tribunal” and omit “their”.
- (4) In sub-paragraph (2)—
 - (a) omit paragraph (b); and
 - (b) in paragraph (c) for “Special Commissioners” substitute “tribunal”.
- (5) Omit sub-paragraph (3).

(1) Paragraphs 31A to 31D inserted by section 88 and paragraph 7 of Schedule 29 to the Finance Act 2001 and amended by paragraph 68 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005.