

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1999

- 281.**—(1) Paragraph 11 is amended as follows.
- (2) In sub-paragraph (1) for “lies to the Special Commissioners” substitute “may be made”.
- (3) Omit sub-paragraph (3).
- (4) For sub-paragraph (4) substitute—
- “(4) The notice of appeal must specify the grounds of appeal.”.
- (5) After sub-paragraph (4) insert—
- “(4A) Sections 49A to 49I of the Taxes Management Act 1970(1) shall apply to appeals under this paragraph, subject to the modifications in sub-paragraphs (4B) to (4E).
- (4B) In the application of section 49C(4) for “contained in an agreement in writing under section 54(1) for the settlement of the matter” there is to be substituted “a written agreement under paragraph 10(3)(b) of Schedule 17 to the Finance Act 1999”.
- (4C) Section 49C(5) and (6) are not to apply.
- (4D) In the application of section 49F(2) for “an agreement in writing under section 54(1) for the settlement of the matter in question” there is to be substituted “a written agreement under paragraph 10(3)(b) of Schedule 17 to the Finance Act 1999”,
- (4E) Sections 49F(3) and (4) are not to apply.
- (4F) References to “the tribunal” are to be taken to be references to the “First-tier Tribunal.”.
- (6) Omit sub-paragraph (5).
- (7) In sub-paragraph (6)—
- (a) for “Special Commissioners” substitute “First-tier Tribunal”;
- (b) omit “to them” in each place; and
- (c) for “they consider”, in both places, substitute “the First-tier Tribunal considers”.

Commencement Information

II Sch. 1 para. 281 in force at 1.4.2009, see **art. 1(2)**

(1) 1970 c. 9. Sections 49A to 49I were inserted by paragraph 30 of Schedule 1 to this Order.

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 281.