

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Employment Act 2002**

**322.**—(1) Paragraph 3 is amended as follows.

(2) In sub-paragraph (2) after “to tax” insert “except that references to the tribunal shall be taken to be references to the First-tier Tribunal”.

(3) In sub-paragraph (3)—

(a) for “General or Special Commissioners” substitute “First-tier Tribunal”;

(b) in sub-paragraphs (3)(a) and (b) omit “to them”; and

(c) in sub-paragraphs (3)(c) and (d)—

(i) omit “to them”;

(ii) for “they consider” substitute “the tribunal considers”.

(4) For sub-paragraph (4) substitute—

“(4) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which had been determined under sub-paragraph (3), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(4A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (4) as it applies to the right of appeal under section 11(2) of that Act.

(4B) On an appeal under this paragraph the Upper Tribunal has the like jurisdiction as is conferred on the First-tier Tribunal by virtue of this paragraph.”.

#### **Commencement Information**

**II** Sch. 1 para. 322 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 322.