

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 2008**

**471.**—(1) Schedule 36 (information and inspection powers) is amended as follows.

(2) In paragraphs 2(2), 5(3) and (4), 6(3), 12(5), 35(5), 37(6), 39(1)(b), 53(1)(b) and 54(1)(b) for “First-tier Tribunal”, in each place, substitute “tribunal”.

(3) In paragraph 3—

(a) in sub-paragraph (1)(b) for “First-tier Tribunal” substitute “tribunal”;

(b) in sub-paragraph (2) for “First-tier Tribunal” substitute “tribunal”;

(c) in sub-paragraph (3)—

(i) for “First-tier Tribunal”, in both places, substitute “tribunal”;

(ii) in paragraph (b) for “Tribunal” substitute “tribunal”;

(d) in sub-paragraph (4) for “First-tier Tribunal” substitute “tribunal”; and

(e) in sub-paragraph (5) for “First-tier Tribunal” substitute “tribunal”.

(4) In paragraph 4—

(a) in sub-paragraph (1) for “First-tier Tribunal” substitute “tribunal”; and

(b) in sub-paragraph (2)—

(i) for “First-tier Tribunal” substitute “tribunal”;

(ii) in paragraph (b) for “Tribunal” substitute “tribunal”.

(5) In paragraph 13—

(a) in the heading for “First-tier Tribunal” substitute “tribunal”;

(b) for “First-tier Tribunal”, in each place, substitute “tribunal”; and

(c) in sub-paragraph (2)(b) for “Tribunal” substitute “tribunal”.

(6) In paragraph 23—

(a) in sub-paragraph (3) for “First-tier Tribunal” substitute “tribunal”; and

(b) omit sub-paragraph (4)(b) and the “and” before it.

(7) In paragraph 29—

(a) in sub-paragraph (1) omit “to the First-tier Tribunal”; and

(b) in sub-paragraph (3) for “First-tier Tribunal” substitute “tribunal”.

(8) In paragraph 30—

(a) in sub-paragraph (1) omit “to the First-tier Tribunal”; and

(b) in sub-paragraph (3) for “First-tier Tribunal” substitute “tribunal”.

(9) In paragraph 31 omit “to the First-tier Tribunal”.

(10) In paragraph 32—

(a) in sub-paragraph (3) for “the First-tier Tribunal” substitute “that is notified to the tribunal, the tribunal”;

(b) in sub-paragraph (4)—

(i) for “First-tier Tribunal” substitute “tribunal”;

(ii) in paragraphs (a) and (b) for “Tribunal”, substitute “tribunal”;

*Status: This is the original version (as it was originally made).*

- (iii) in paragraph (b) for “Tribunal’s” substitute “tribunal’s”; and
- (c) for sub-paragraph (5) substitute—
  - “(5) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007 a decision of the tribunal on an appeal under this Part of this Schedule is final.”.
- (11) In paragraph 34(3) omit “to the First-tier Tribunal”.
- (12) In paragraph 45(1) for “(on appeal) the First-tier Tribunal” substitute “(on an appeal notified to the tribunal) the tribunal”.
- (13) In paragraph 47 omit “to the First-tier Tribunal”.
- (14) In paragraph 48(3) and (4) for “, the First-tier Tribunal” substitute “that is notified to the tribunal, the tribunal”.
- (15) In paragraph 58—
  - (a) in the definition of “the Taxes Acts” at the end of sub-paragraph (c) omit “and”;
  - (b) in the definition of “taxpayer” after “(as appropriate)” insert “, and”;
  - (c) after the definition of “taxpayer” insert—
    - ““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.