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**Changes to legislation:** Constitutional Reform Act 2005, Paragraph 21 is up to date with all changes known to be in force on or before 13 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 9

#### AMENDMENTS RELATING TO JURISDICTION OF THE SUPREME COURT

##### PART 1

##### JURISDICTION TRANSFERRED FROM THE HOUSE OF LORDS

###### *Taxes Management Act 1970 (c. 9)*

- 21 (1) The Taxes Management Act 1970 is amended as follows.
- (2) In section 56 (statement of case for the opinion of the High Court)—
- (a) in subsection (8) for “House of Lords” in the first place substitute “ Supreme Court ”;
  - (b) for subsection (8)(a) substitute—
    - “(a) an appeal to the Supreme Court under this subsection lies only with the permission of the Court of Appeal or the Supreme Court, and”;
  - (c) in subsection (8)(b) and in subsection (10) for “House of Lords” in each place substitute “ Supreme Court ”.
- (3) In section 56A (appeals from the Special Commissioners)—
- (a) in subsections (5) and (6) for “House of Lords” in each place substitute “ Supreme Court ”;
  - (b) for subsection (7) substitute—
    - “(7) An appeal to the Supreme Court under subsection (6) lies only with the permission of the Court of Appeal or the Supreme Court.”;
  - (c) in subsection (10) for “House of Lords” substitute “ Supreme Court ”.
- (4) In section 58 (proceedings in tax cases in Northern Ireland) in subsection (2C) for “House of Lords” substitute “ Supreme Court ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 132(4A) words substituted by [2015 c. 2 s. 83\(1\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(2\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(3\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(4\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(6\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(8\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(9\)](#)
- Sch. 7 para. 4Pt. A words inserted by [2007 c. 15 s. 144\(10\)\(a\)](#)
- Sch. 7 para. 4Pt. A words substituted by [2007 c. 15 s. 144\(10\)\(b\)](#)