

## SCHEDULE

### CONSEQUENTIAL PROVISION

#### PART 4

#### PROVISION CONSEQUENTIAL ON [SECTIONS 12 AND 13](#)

#### *Consequential amendments of the Act*

- 49 In paragraph 5F—
- (a) before sub-paragraph (1) insert—
    - “(A1) The Secretary of State may by regulations make provision in relation to notices served under [paragraphs 4M and 5ZC.](#)”;
  - (b) in sub-paragraph (1), for the words from the beginning to “Wales,” substitute “The Welsh Ministers”;
  - (c) after that sub-paragraph insert—
    - “(1A) The Commissioners for His Majesty’s Revenue and Customs may by regulations make provision in relation to notices served under [paragraph 5ZA.](#)
    - (1B) The Commissioners for His Majesty's Revenue and Customs must consult the Welsh Ministers before making regulations under [sub-paragraph \(1A\)](#) if and to the extent that the regulations make provision in relation to Wales.”;
  - (d) in subsection (2), in paragraph (a), for “a valuation officer” substitute “an officer of His Majesty’s Revenue and Customs (including a valuation officer)”.