Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 No. 56

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Life Assurance Premium Relief) Regulations 1978

- 7.—(1) Regulation 10 of the Income Tax (Life Assurance Premium Relief) Regulations 1978(1) (deficiency claims: supplemental provision) is amended as follows.
- (2) In paragraph (3) for "shall lie to the Special Commissioners from" substitute "may be made against".
- (3) In paragraph (5) for "the Special Commissioners" substitute "that is notified to the tribunal, the tribunal".

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⁽¹⁾ S.I. 1978/1159.