

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &C.

Finance Act 2002 (c. 23)

- 95 (1) In section 135 (requirement to use electronic communications)—
- (a) in subsection (1) for “the Commissioners of Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”,
 - (b) in subsections (2) to (5) for “Inland Revenue”, in each place, substitute “Revenue and Customs”, and
 - (c) in subsection (10) for the definition of “the Inland Revenue” substitute—
 - ““the Revenue and Customs” means—
 - (a) the Commissioners,
 - (b) any officer of Revenue and Customs, and
 - (c) any other person who for the purposes of electronic communications is acting under the authority of the Commissioners;”.
- (2) Section 135(10) is also amended in Part 1 of Schedule 2 above.