

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income Tax (Earnings and Pensions) Act 2003

336.—(1) Section 111 (disputes as to annual value) is amended as follows.

(2) Omit subsection (2).

(3) For subsection (3) substitute—

“(3) An application for the tribunal to determine the question is to be subject to the relevant provisions of Part 5 of TMA 1970 (see, in particular, section 48(2)(b) of that Act), and each of the persons concerned is entitled to be a party to the proceedings on the application.”.