

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Income Tax (Earnings and Pensions) Act 2003**

- 345.**—(1) Paragraph 41 (appeal against refusal of approval)(1) is amended as follows.
- (2) In sub-paragraph (1) omit “to the Special Commissioners”.
- (3) In sub-paragraph (3)—
- (a) for “If the Special Commissioners allow the appeal, they may direct” substitute “If the appeal is notified to and allowed by the tribunal, the tribunal may direct”; and
- (b) for “Commissioners” substitute “tribunal”.

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#### **Commencement Information**

- II** Sch. 1 para. 345 in force at 1.4.2009, see **art. 1(2)**

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(1) Paragraph 41 of Schedule 3 was amended by section 50 of, and paragraphs 103(2)(d) and 122(b) of Schedule 4 to, the Commissioners of Revenue and Customs Act 2005.

**Status:**

Point in time view as at 01/04/2009.

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 345.