

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income Tax (Earnings and Pensions) Act 2003

351.—(1) Paragraph 37 (index of defined expressions) is amended as follows.

(2) Omit the entry for “Special Commissioners”.

(3) Following the entry for “shares” insert—

“tribunal section 989 of ITA 2007”.