

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

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

**353.**—(1) Paragraph 48 (completion of enquiry: application for closure notice to be given)(1) is amended as follows.

(2) In sub-paragraph (1) after “made” insert “to the tribunal”.

(3) Omit sub-paragraph (3).

(4) For sub-paragraph (4) substitute—

“(4) Any such application is to be subject to the relevant provisions of Part 5 of TMA 1970 (see, in particular, section 48(2)(b) of that Act).”.

(5) In sub-paragraph (5)—

(a) for “Those Commissioners” substitute “The tribunal”; and

(b) omit “they are”.

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(1) Paragraph 48 of Schedule 5 was amended by section 50 of, and paragraphs 103(1)(z), 102(2)(k), 103(3)(h) and 124(b) of Schedule 4 to, the Commissioners of Revenue and Customs Act 2005.