

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

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

**357.**—(1) Paragraph 59 (index of defined expressions) is amended as follows.

- (2) Omit the entry for “General Commissioners”.
- (3) Omit the entry for “Special Commissioners”.
- (4) Following the entry for “trade” insert—  
“tribunal section 989 of ITA 2007”.

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#### **Commencement Information**

**11** Sch. 1 para. 357 in force at 1.4.2009, see **art. 1(2)**

**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 357.