

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 2003

386.—(1) Paragraph 35 is amended as follows.

(2) Omit sub-paragraph (2).

(3) In sub-paragraph (3)—

(a) at the beginning insert “If”;

(b) after “self-assessment” insert “is”; and

(c) for “shall not be heard and determined” substitute “none of the steps mentioned in paragraph 36A(2)(a) to (c) may be taken in relation to the appeal”.