SCHEDULE 1

Consequential Amendments and Supplemental Provisions - Primary Legislation

Finance Act 2003

402.—(1) Paragraph 2 is amended as follows.

- (2) In the heading for "General or Special Commissioner" substitute "the tribunal".
- (3) In sub-paragraph (1) for "a General or Special Commissioner" substitute "the tribunal".
- (4) In sub-paragraph (2) for "Commissioner" substitute "tribunal".
- (5) Omit sub-paragraph (3) and the words after sub-paragraph (3).