

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Interest Relief) Regulations 1982

10.—(1) Regulation 14 (lender’s claims: supplementary provisions) is amended as follows.

(2) In paragraph (3) for “shall lie to the Special Commissioners from” substitute “may be made against”.

(3) In paragraph (5) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.