

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Pay As You Earn) Regulations 2003

102.—(1) Regulation 81A(3) (employee’s appeal against direction notice)(**1**) is amended as follows.

- (2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”; and
- (3) In sub-paragraphs (a) and (b) omit “to them”.

(1) Regulation 81A was inserted by regulations 2 and 6 of [S.I. 2004/851](#).