

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Income Tax (Construction Industry Scheme) Regulations 2005**

- 138.**—(1) Regulation 2 (interpretation) is amended as follows.
- (2) Omit the entry for “tax appeal Commissioners”.
- (3) After the entry for “TMA” insert—
- ““tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

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#### **Commencement Information**

- II** [Sch. 2 para. 138](#) 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 138.