

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Authorised Investment Funds (Tax) Regulations 2006

158.—(1) Regulation 69Z38 (appeal against termination notice) is amended as follows.

(2) In paragraphs (1) omit “to the Special Commissioners”.

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

(4) In paragraphs (4) and (5)—

(a) for “they decide” substitute “the tribunal decides”; and

(b) for “they must” substitute “the tribunal must”.