

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Income Tax (Pay As You Earn) Regulations 2003**

**98.**—(1) Regulation 72C(3) (employee’s appeal against a direction where condition B is met) is amended as follows.

(2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”.

(3) In sub-paragraphs (a) and (b) omit “to them”.

---

#### **Commencement Information**

**11** Sch. 2 para. 98 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 98.