

## SCHEDULE 1

### Consequential amendments

#### **Social Security and Child Support (Decisions and Appeals) Regulations 1999**

**125.** In regulation 38A (appeals raising issues for decision by officers of Inland Revenue)<sup>(1)</sup>—

(a) in paragraph (1)—

(i) for “an appeal tribunal and it appears to the appeal tribunal, or legally qualified panel member” substitute “the First-tier Tribunal and it appears to the First-tier Tribunal,”; and

(ii) omit “or legally qualified panel member, as the case may be,”; and

(b) in paragraph (3)(b) for “appeal tribunal” substitute “First-tier Tribunal”.

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<sup>(1)</sup> Regulation 38A was inserted by regulation 2(4) of the Social Security and Child Support (Decisions and Appeals) Amendment No 3 Regulations 1999 (S.I. 1999/1670) and amended by the Social Security and Child Support (Decisions and Appeals) (Miscellaneous Amendments) Regulations 2002 (S.I. 2002/1379).