

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Income Tax (Earnings and Pensions) Act 2003**

**335.** Insofar as section 43 (appeal against Commissioners’ decision on domicile or ordinary residence)(**1**) continues to apply in relation to tax years preceding the tax year 2008-09 it is to have effect as if—

- (a) in the heading “tribunal” were substituted for “Commissioners”; and
- (b) in subsection (1) “to the Special Commissioners” were omitted.

#### **Commencement Information**

**II** Sch. 1 para. 335 in force at 1.4.2009, see [art. 1\(2\)](#)

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(1) Section 43 was repealed by section 25 of, and paragraphs 2 and 23 of Schedule 7 to, the [Finance Act 2008 \(c. 9\)](#).

**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 335.