

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Income Tax Act 2007**

- 459.**—(1) Section 705 (appeals against counteraction notices) is amended as follows.
- (2) In subsection (1) omit “to the Special Commissioners”.
  - (3) In subsection (3) for “the Special Commissioners” substitute “that is notified to the tribunal, the tribunal”.
  - (4) In subsection (4) omit “(or a request for its rehearing under section 706)”.