SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Pay As You Earn) Regulations 2003

97.—(1) Regulation 72B(3) (employee's appeal against a direction where condition A is met) is amended as follows.

(2) For "the Commissioners" substitute "that is notified to the tribunal, the tribunal", and

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