

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Registered Pension Schemes (Relief at Source) Regulations 2005

145.—(1) Regulation 12 (claims: supplementary provisions) is amended as follows.

(2) In paragraph (3)—

- (a) omit “shall lie to the Special Commissioners”; and
- (b) omit “, and the appeal”.

(3) In paragraph (5) for “and on an appeal to the Special Commissioners” substitute “and, on an appeal that is notified to the tribunal, the tribunal”.