

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Individual Savings Account Regulations 1998

47.—(1) Regulation 27 (account manager’s returns and claims etc) is amended as follows.

(2) In paragraph (3)—

(a) omit “shall be to the Special Commissioners”; and

(b) omit “, and the appeal”.

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