SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

- 135.—(1) Section 152 (notification of taxable amount of certain benefits) is amended as follows.
- (2) In subsection (5) for "determination—" substitute "determination by the tribunal.".
- (3) Omit subsection (5)(i) and (ii).