

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Taxes Management Act 1970**

**22.** For section 32(2) (double assessment) substitute—

“(2) An appeal may be brought against the refusal of a claim under this section.

(3) Notice of appeal under subsection (2) must be given—

(a) in writing;

(b) within 30 days after the day on which notice of the refusal is given;

(c) to the officer of Revenue and Customs by whom that notice was given.”.