

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income Tax (Earnings and Pensions) Act 2003

335. Insofar as section 43 (appeal against Commissioners’ decision on domicile or ordinary residence)⁽¹⁾ continues to apply in relation to tax years preceding the tax year 2008-09 it is to have effect as if—

- (a) in the heading “tribunal” were substituted for “Commissioners”; and
- (b) in subsection (1) “to the Special Commissioners” were omitted.

(1) Section 43 was repealed by section 25 of, and paragraphs 2 and 23 of Schedule 7 to, the [Finance Act 2008 \(c. 9\)](#).