

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 2003**

**403.**—(1) Paragraph 4 is amended as follows.

(2) In sub-paragraph (2)(b) for “General or Special Commissioner” substitute “tribunal”.

(3) In sub-paragraph (3)—

(a) for “A Commissioner” substitute “The tribunal”; and

(b) omit “he is”.