

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Pay As You Earn) Regulations 2003

100.—(1) Regulation 72G(3) (employee’s appeal against a direction notice)⁽¹⁾ is amended as follows.

(2) For “the Commissioners” substitute “that is notified to the tribunal, the tribunal”; and

(3) In sub-paragraphs (a) and (b) omit “to them”.

Commencement Information

II Sch. 2 para. 100 in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Regulation 72G was inserted by regulations 2 and 7 of [S.I. 2008/782](#).

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 100.