## SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

## **Income Tax (Construction Industry Scheme) Regulations 2005**

- **140.**—(1) Regulation 13 (determination of amounts payable by contractor and appeal against determination) is amended as follows.
  - (2) In paragraph (6) for "General Commissioners" substitute "tribunal".
  - (3) Omit paragraph (7).