

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Purchased Life Annuities) Regulations 2008

183.—(1) Regulation 20 (appeals against decisions of the Commissioners) is amended as follows.

(2) Omit paragraph (3).

(3) In paragraph (4)—

(a) omit “and in regulations made under sections 56B to 56D of that Act”;

(b) for “the Special Commissioners must, on appeal to them,” substitute “on an appeal that is notified to the tribunal, the tribunal must”; and

(c) omit “they are”.