

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Taxation of Income from Land (Non-residents) Regulations 1995

- 29.**—(1) Regulation 6 (multiple branches) is amended as follows.
- (2) Omit paragraph (9).
 - (3) In paragraph (10)—
 - (a) for “The General Commissioners or, as the case may be, the Special Commissioners shall on appeal to them” substitute “The tribunal shall, on an appeal notified to it,”; and
 - (b) omit “they are”.