SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Life Assurance Premium Relief) Regulations 1978

7.—(1) Regulation 10 of the Income Tax (Life Assurance Premium Relief) Regulations 1978(**1**) (deficiency claims: supplemental provision) is amended as follows.

(2) In paragraph (3) for "shall lie to the Special Commissioners from" substitute "may be made against".

(3) In paragraph (5) for "the Special Commissioners" substitute "that is notified to the tribunal, the tribunal".

(**1**) S.I. 1978/1159.