

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Income Tax (Pay As You Earn) Regulations 2003**

- 94.**—(1) Regulation 18 (objections and appeals against employee’s code) is amended as follows.
- (2) In paragraph (3) omit “to the General Commissioners”.
  - (3) In paragraph (4) for “On appeal, the General Commissioners” substitute “On an appeal that is notified to the tribunal, the tribunal”.
  - (4) Omit paragraph (5).