

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 2003**

**399.**—(1) Paragraph 14 is amended as follows.

(2) Omit sub-paragraph (4).

(3) In sub-paragraph (5)—

(a) for “Paragraph 37” substitute “Paragraphs 36A to 37 and 44”; and

(b) for “it applies” substitute “they apply”.

(4) In sub-paragraphs (6) and (7) for “Commissioners” substitute “tribunal”.