

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970,  
Cross Heading: Inland Revenue procedures: returns and assessments. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 4

#### AMENDMENTS OF INCOME TAX ACTS AND CORPORATION TAX ACTS

#### PART II

#### OTHER AMENDMENTS

*Inland Revenue procedures: returns and assessments*

10 In section 113 of the Management Act after subsection (1) insert—

“(1A) Any notice or direction requiring any return to be made under the Taxes Acts to an inspector or other officer of the Board may be issued or given in the name of that officer, or as the case may be in the name of the Board, by any officer of the Board, and so as to require the return to be made to the first-mentioned officer.

(1B) Where the Board or an inspector or other officer of the Board have in accordance with section 29 of this Act, or any other provision of the Taxes Acts, decided to make an assessment to tax, and have taken all other decisions needed for arriving at the amount of the assessment, they may entrust to some other officer of the Board responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment on the person liable for tax.”

**Modifications etc. (not altering text)**

**C1** Part of the text of Sch. 4 Pt. II para. 10 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

11 ..... **F1**

**Textual Amendments**

**F1** Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844 and Sch. 31

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Inland Revenue procedures: returns and assessments.