
Status: Point in time view as at 31/03/2003.

Changes to legislation: Taxes Management Act 1970, Section 41 is up to date with all changes known to be in force on or before 07 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Taxes Management Act 1970

1970 CHAPTER 9

PART IV

ASSESSMENT AND CLAIMS

Time limits

^{F1}41 Leave of General or Special Commissioners required for certain assessments.

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Textual Amendments

F1 S. 41 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, [Sch. 17 Pt. VIII](#) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

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