

## SCHEDULES

### SCHEDULE 6

#### AMENDMENTS CONSEQUENTIAL ON NEW METHOD OF CHARGING TAX

##### PART II

###### AMENDMENT OF TAXES MANAGEMENT ACT 1970

- 81 The Taxes Management Act 1970 shall be amended in accordance with the following provisions of this Part of this Schedule.
- 82 In section 8—
- (a) subsections (5) and (6) shall be omitted ;
  - (b) in subsection (8) the words from “which are required” to “standard rate ” and the words “for either or both of those purposes” shall be omitted and at the end there shall be added the words “or would fall to be so deducted but for section 457 or 458 of the principal Act ”.
- 83 In section 22 the words “for the purpose of charging surtax ” shall be omitted.
- 84 In section 29—
- (a) for subsection (2) there shall be substituted the following subsection:—
    - “(2) All assessments under section 297 of the principal Act shall be made by the Board”;
  - (b) in subsection (4) the words “at the standard rate” shall be omitted; and
  - (c) in subsection (7) the words “at the standard rate ” shall be omitted.
- 85 In section 31(3)—
- (a) in paragraph (a) the words “assessment to surtax, or any other ” shall be omitted ;
  - (b) in paragraph (b) after “53 ” there shall be inserted “297 ”, and
  - (c) after the paragraphs there shall be added the words " or if the appeal involves any question as to the application of section 30, Part XV or Part XVI of that Act. "
- 86 In section 86(1) the following shall be substituted for paragraph (b)—
- “(b) any assessment charging income tax at a rate other than the basic rate.”
- 87 In section 88(5) the following shall be substituted for paragraph (c)—
- “(c) in the case of any income tax specified in section 4(3) of the principal Act, the following 6th July”.
- 88 In section 91(3)—
- (a) paragraphs (a) and (b)(i) shall be omitted ; and
  - (b) after paragraph (b) there shall be added the following:—

*Status: This is the original version (as it was originally enacted).*

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“or

- (c) affecting tax charged at a rate other than the basic rate on income from which tax has been deducted (otherwise than under section 204 of the principal Act) or is treated as having been deducted, unless it is a relief from the tax so charged.”

89 In section 93(4) for the words from the beginning to “this Act it” there shall be substituted the words “In relation to a return required for the purposes of section 9 of this Act the reference in subsection (2) above to tax ”.

90 In section 95(3) for the words from “include surtax ” to “do not” there shall be substituted the words “do not, in relation to anything done in connection with a partnership ”.