

*Status: Point in time view as at 31/07/1998.*

*Changes to legislation: Finance Act 1994, Cross Heading: Miscellaneous and supplemental is up to date with all changes known to be in force on or before 31 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)*



# Finance Act 1994

## 1994 CHAPTER 9

### PART IV **U.K.**

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER III **U.K.**

#### MANAGEMENT: SELF-ASSESSMENT ETC.

##### *Miscellaneous and supplemental*

#### 196 Management: other amendments. **U.K.**

Schedule 19 to this Act (which makes other amendments relating to the management of tax) shall have effect.

#### <sup>F1</sup>197 ..... **U.K.**

##### Textual Amendments

**F1** S. 197 repealed (31.7.1998 with effect as mentioned in the Note to Sch. 27 Pt. III(28) of the repealing Act) by 1998 c. 36, s. 165, Sch. 27 Pt. III(28)

#### <sup>F2</sup>198 ..... **U.K.**

##### Textual Amendments

**F2** S. 198 repealed and superseded (1.5.1995) by 1995 c. 4, ss. 116, 162, Sch. 21, Sch. 29 Pt. VIII(14)

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## 199 Interpretation and commencement of Chapter III. **U.K.**

- (1) In this Chapter “the Management Act” means the <sup>M1</sup>Taxes Management Act 1970.
- (2) Unless the contrary intention appears, this Chapter—
  - (a) so far as it relates to income tax and capital gains tax, has effect as respects the year 1996-97 and subsequent years of assessment, and
  - (b) so far as it relates to corporation tax, has effect as respects accounting periods ending on or after the appointed day.
- (3) For the purposes of this Chapter the appointed day is such day, not earlier than 1st April 1996, as the Treasury may by order appoint.

### Subordinate Legislation Made

**P1** [S. 199\(3\)](#) power exercised: 1.7.1999 appointed by [S.I. 1998/3173](#), [art. 2](#)

### Marginal Citations

**M1** [1970 c.9](#).

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