



Finance Act 1994

1994 CHAPTER 9

PART VIII

MISCELLANEOUS AND GENERAL

Management

254 Practice and procedure in connection with appeals.

- (1) Section 56B of the ^{M1}Taxes Management Act 1970 (regulations about practice and procedure in connection with appeals) shall be amended as follows.
- (2) In subsection (2)(b) (documents to be made available for inspection by Commissioners or by officers of the Board) for “the Commissioners or by officers of the Board” there shall be substituted “ specified persons ”.
- (3) The following subsection shall be inserted after subsection (2)—
 - “(2A) In subsection (2)(b) above “specified persons” means such of the following as may be specified in the regulations—
 - (a) the Commissioners;
 - (b) any party to the appeal;
 - (c) officers of the Board.”

Marginal Citations

M1 1970 c.9.

^{F1}255 Calling for documents of taxpayers and others.

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Status: Point in time view as at 08/04/2013.

Changes to legislation: Finance Act 1994, Cross Heading: Management is up to date with all changes known to be in force on or before 17 September 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)

Textual Amendments

- F1** S. 255 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(c)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)

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