
Status: Point in time view as at 28/07/2000.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Miscellaneous applications. (See end of Document for details)

SCHEDULES

SCHEDULE 2

ADMINISTRATION AND COLLECTION OF WINDFALL TAX

Miscellaneous applications

- 18 (1) The provisions of the Management Act which are set out in sub-paragraph (2) below shall apply for the purposes of this Schedule—
- (a) as they apply for the purposes of the enactments for the purposes of which they have effect apart from this paragraph; but
 - (b) as if any reference in those provisions to a tax included a reference to windfall tax.
- (2) Those provisions are—
- (a) section 75 (receivers);
 - (b) section 105 (evidence in cases of fraudulent conduct);
 - (c) section 108 (company officers);
 - (d) section 112 (lost documents etc.);
 - (e) section 113(3) (prescription of form of assessments, penalty determinations);
 - (f) section 114 (provision for errors not to invalidate an assessment);
 - (g) section 115 (delivery and service of documents) and the regulations made under that section; and
 - (h) section 118(2) and (4) (extensions of time, reasonable excuse for delay and finality of assessments).

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Changes to legislation:

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