



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART IV

#### ASSESSMENT AND CLAIMS

##### *Time limits*

#### <sup>F1</sup>38 **Modification of s.37 in relation to partnerships.**

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#### **Textual Amendments**

**F1** Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, [Sch. 17 Pt.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)

**Status:**

Point in time view as at 02/01/1996. This version of this provision has been superseded.

**Changes to legislation:**

Taxes Management Act 1970, Section 38 is up to date with all changes known to be in force on or before 05 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.