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*Status: Point in time view as at 07/02/2019.*

*Changes to legislation: Taxes Management Act 1970, Section 46 is up to date with all changes known to be in force on or before 26 July 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)*

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# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART V

#### APPEALS AND OTHER PROCEEDINGS

##### *Jurisdiction*

#### <sup>F1</sup>46 General and Special Commissioners.

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#### **Textual Amendments**

**F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

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