Changes to legislation: Taxes Management Act 1970, Section 88 is up to date with all changes known to be in force on or before 12 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)



# Taxes Management Act 1970

## **1970 CHAPTER 9**

#### PART IX

### INTEREST ON OVERDUE TAX

Interest on tax recovered to make good loss due to taxpayer's fault.

F188

Textual Amendments

F1 S. 88 repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act

F1 S. 88 repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(1), Sch. 41 Pt. 5(8)

#### **Status:**

Point in time view as at 29/04/1996.

### **Changes to legislation:**

Taxes Management Act 1970, Section 88 is up to date with all changes known to be in force on or before 12 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.