

Status: Point in time view as at 06/03/1992.

Changes to legislation: *Income and Corporation Taxes Act 1988, TAXES MANAGEMENT ACT 1970 c.9 is up to date with all changes known to be in force on or before 30 June 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)*

SCHEDULES

SCHEDULE 29

CONSEQUENTIAL AMENDMENTS

TAXES MANAGEMENT ACT 1970 c.9

3 The Taxes Management Act 1970 shall have effect subject to the amendments made by paragraphs 4 to 10 below.

F14

Textual Amendments

F1 Sch. 29 para. 4 repealed (with effect in accordance with s. 90 of the repealing Act) by Finance Act 1990 (c. 29), Sch. 19 Pt. 5, Note 2

F25

Textual Amendments

F2 Sch. 29 para. 5 repealed by Copyright, Designs and Patents Act 1988 (c. 48), Sch. 8; S.I. 1989/816

6 The following section shall be inserted after section 16—[for text see 1970(M) s.16A—agency workers].

7 F3(1)

(2) In subsection (2) and (3) of that section for the words “this section” there shall be substituted the words “subsection (1) above”.

F3(3)

Textual Amendments

F3 Sch. 29 para. 7(1)(3) repealed (1988-89 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Pt. 4, Note 9

8 (1) In subsection (1) of section 55 (recovery of tax not postponed) the following paragraph shall be [F4substituted for paragraph (g)]—[for text see Taxes Management Act 1970 (c. 9), s. 55(1)(g)].

(2) The following subsection shall be inserted in that section after subsection (6)—[for text see Taxes Management Act 1970 (c. 9), s. 55(6A)].

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Textual Amendments

F4 Words in [Sch. 29 para. 8](#) substituted (retrospectively) by [Finance Act 1988 \(c. 39\), s. 146, Sch. 13 paras. 1, 13](#)

9 The following Table shall be substituted for the Table in section 98—[for text see *Taxes Management Act 1970 (c. 9), s. 98*].

10 (1) The Taxes Management Act 1970, as amended by the Finance (No.2) Act 1987, shall have effect, after the day appointed under section 95 of the 1987 Act for the purposes of the provision in question, subject to the following amendments.

(2) In section 11(8) for “286” there shall be substituted “ 419 ”.

(3) In section 30(2A) and (3A) for “87 of the Finance (No.2) Act 1987” there shall be substituted “ 826 of the principal Act ”.

(4) In section 87A—

(a) in subsection (1) for “243(4)” there shall be substituted “ 10 ”;

^{F5}(b)

(c) in subsection (4), in paragraph (a) for “85 of the Finance Act 1972” there shall be substituted “ 239 of the principal Act ”, and in paragraph (b) for “85” there shall be substituted “ 239 ”; and

(d) in subsection (5) for the words from “subsection” to “1972” there shall be substituted “ section 252(5) of the principal Act ”.

(5) In section 89 for “87 of the Finance (No.2) Act 1987” there shall be substituted “ 826 of the principal Act ”.

(6) In section 91(2A) for “90 of the Finance (No.2) Act 1987” there shall be substituted “ 10 of the principal Act ”.

(7) In section 94(8) for the words from “subsection (3)” to “1972” there shall be substituted “ section 239(3) of the principal Act ”;

(8) In section 109—

(a) in subsection (3) for “286” and “(4)” there shall be substituted “ 419 ” and “ (3) ”;

(b) in subsection (3A) for “(5)” and “286” (twice) there shall be substituted “ (4) ” and “ 419 ”.

Textual Amendments

F5 [Sch. 29 para. 10\(4\)\(b\)](#) repealed (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 289, 290, Sch. 12](#) (with [ss. 60, 101\(1\), 171, 201\(3\), Sch. 11 paras. 22, 26\(2\), 27](#))

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