



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER IV

MANAGEMENT

Information

144 Restrictions on powers under TMA ss.20 and 20A.

- (1) Section 20B of the ^{M1} Taxes Management Act 1970 (restrictions on powers under sections 20 and 20A) shall be amended as follows.
- (2) In subsection (1), after the word “question” there shall be inserted the words “, or to furnish the particulars in question”.
- ^{F1}(3)
- (4) In subsection (2), after the words “deliver documents”, in the first place where they occur, there shall be inserted the words “or furnish particulars”.
- ^{F2}(5)
- (6) In subsection (7), the words from “to a person” to “daughter” shall be omitted.
- ^{F3}(7)
- (8) This section shall apply with respect to notices given on or after the day on which this Act is passed.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1989, Section 144. (See end of Document for details)*

Textual Amendments

- F1** S. 144(3) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 92\(b\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)
- F2** S. 144(5) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 92\(b\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)
- F3** S. 144(7) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 92\(b\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)

Marginal Citations

- M1** 1970c. 9.

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