



Finance Act 1990

1990 CHAPTER 29

PART II **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II **U.K.**

MANAGEMENT

Miscellaneous

104 **Officers.** **U.K.**

(1) In section 1 of the ^{M1}Taxes Management Act 1970 (appointment of inspectors etc.) the following subsections shall be inserted after subsection (2)—

“(2A) The Board may appoint a person to be an inspector or collector for general purposes or for such specific purposes as the Board think fit.

(2B) Where in accordance with the Board’s administrative practices a person is authorised to act as an inspector or collector for specific purposes, he shall be deemed to have been appointed to be an inspector or collector for those purposes.”

(2) In section 55 of that Act (recovery of tax not postponed)—

(a) in subsection (7) for the words “the inspector” there shall be substituted the words “an inspector”;

^{F1}(b)

(3) The amendment made by subsection (1) above shall be deemed always to have had effect.

(4) The amendments made by subsection (2) above shall apply where notice of appeal is 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 1990, Section 104. (See end of Document for details)

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Textual Amendments

F1 S. 104(2)(b) repealed (11.5.2001 with effect in accordance with s. 88 and Sch. 29 of the repealing Act)
by 2001 c. 9, s. 110, **Sch. 33 Pt. 2(13)**

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Marginal Citations

M1 1970 c. 9.

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There are currently no known outstanding effects for the Finance Act 1990, Section 104.