



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

MANAGEMENT

Miscellaneous

104 Officers

- (1) In section 1 of the 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”;
 - (b) in subsection (10) for the words “this section”, in the first place where they occur, there shall be substituted the words “subsection (3) above”.
- (3) The amendment made by subsection (1) above shall be deemed always to have had effect.

Status: This is the original version (as it was originally enacted).

- (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.