

SCHEDULES

SCHEDULE 19

MANAGEMENT: OTHER AMENDMENTS

PART II

AMENDMENTS OF TAXES ACT 1988

Interest on tax overpaid

- 42 In subsection (2) of section 826 of the Taxes Act 1988 (interest on tax overpaid), for the words “section 10” there shall be substituted the words “section 59D of the Management Act (payment of corporation tax)”.