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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 18

#### OVERDUE TAX AND EXCESSIVE PAYMENTS BY THE BOARD

##### *The Taxes Act 1988*

- 9 In section 412(4) of the Taxes Act 1988 (group relief: power to assess under section 412(3) is without prejudice to the making of assessments under section 29(3)(c) of the Taxes Management Act 1970) for “section 29(3)(c)” there shall be substituted “ section 29(1)(c) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 9.