

SCHEDULES

SCHEDULE 20

SELF-ASSESSMENT: DISCRETIONS EXERCISABLE BY THE BOARD ETC.

The Finance Act 1993

- 68 (1) In section 144 of the Finance Act 1993 (irrecoverable debts) in paragraph (b) of each of subsections (1) and (2) (cases where inspector is satisfied as to whole, or part, of a debt being irrecoverable) the words “the inspector is satisfied,”, and the word “that” in the first place where it occurs, shall cease to have effect.
- (2) In subsection (3)(b) of that section (debt to be treated as reduced by amount which was irrecoverable in the inspector’s opinion) the words “in the opinion of the inspector” shall cease to have effect.
- (3) Subsection (4) of that section (construction, for the purposes of appeals, of references in the section to the inspector) shall cease to have effect.
- 69 (1) In section 145 of the Finance Act 1993, in subsections (1)(c) and (4)(b) (requirements that inspector is satisfied as to the recoverability of the outstanding amount) the words “the inspector is satisfied that” shall cease to have effect.
- (2) In subsections (2)(b), (3)(b) and (5) of that section (opinion of inspector as to recoverability of the outstanding amount) the words “in the opinion of the inspector” shall cease to have effect.
- (3) Subsection (6) of that section (construction, for the purposes of appeals, of references in the section to the inspector) shall cease to have effect.
- 70 In Schedule 15 to the Finance Act 1993 (exchange gains and losses: alternative calculations) in paragraph 3(4) (meaning of unremittable income), for paragraphs (a) to (c) there shall be substituted—
- “(a) a claim under subsection (2) of section 584 of the Taxes Act 1988 (relief for unremittable income) has been made in relation to the income,
 - (b) paragraphs (a) and (b) of that subsection apply to it, and
 - (c) those paragraphs have not ceased to apply to it.”