
Status: Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 22

SELF-ASSESSMENT: APPEALS

The Taxes Management Act 1970

- 3 In section 28A (amendment of self-assessment where enquiries made), for subsections (6) and (7) there shall be substituted the following subsections—
- “(6) At any time before a notice is given under subsection (5) above, the taxpayer may apply for a direction that the officer shall give such a notice within such period as may be specified in the direction.
- (6A) Subject to subsection (7) below, an application under subsection (6) above shall be heard and determined in the same way as an appeal against an amendment of a self-assessment under subsection (2) or (4) above.
- (7) The Commissioners hearing the application shall give the direction applied for unless they are satisfied that the officer has reasonable grounds for not giving the notice.”

Status:

Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 3.