

## SCHEDULES

### SCHEDULE 22

#### SELF-ASSESSMENT: APPEALS

##### *The Taxes Management Act 1970*

4 In section 31 (appeals in connection with assessments), for subsection (3) there shall be substituted the following subsection—

- “(3) An appeal against an assessment made—
- (a) by the Board, or
  - (b) under section 350 of the principal Act,
- shall be to the Special Commissioners.”