
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Paragraph 13. (See end of Document for details)

SCHEDULES

SCHEDULE 2

ADMINISTRATION AND COLLECTION OF WINDFALL TAX

Collection of information

- 13 (1) For the purposes of this Part, section 20 of the Management Act (power to call for documents of taxpayer and others), together with sections 20B, 20BB and 20D(3) of that Act so far as they relate to section 20, shall be deemed to apply with the modifications set out in sub-paragraph (2) below.
- (2) Those modifications are as follows—
- (a) references to a tax liability shall be deemed to be references to a liability to pay an amount of windfall tax;
 - (b) references to an inspector shall be deemed to be references to any officer of the Board and references to the Taxes Acts shall be deemed to be references to this Part;
 - (c) in sections 20(7) and (8H) and 20B(1B) and (6)(b), the words “General or” shall be deemed to be omitted.
- (3) For the purposes of this Part subsection (1) of section 98 of the Management Act (failure to comply with notice) shall apply as if this paragraph were included in the reference in column 1 of the Table in that section to Part III of that Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Paragraph 13.