

Status: Point in time view as at 31/07/1998.

Changes to legislation: Finance Act 1998, Cross Heading: Section 94 of the Taxes Management Act 1970 is up to date with all changes known to be in force on or before 24 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 3

ADVANCE CORPORATION TAX

Section 94 of the Taxes Management Act 1970

- 5 (1) Section 94 of the ^{M1}Taxes Management Act 1970 (failure to make return for corporation tax) shall be amended as follows.
- (2) Subsection (8) (which makes provision in relation to surplus ACT) shall cease to have effect.
- (3) This paragraph has effect in relation to accounting periods beginning on or after 6th April 1999.

Marginal Citations

M1 1970 c. 9.

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