
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 29. (See end of Document for details)*

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 5

MINOR AND CONSEQUENTIAL AMENDMENTS

- 29 (1) Section 46D(2) of the Taxes Management Act 1970 (c. 9) (questions to be determined by Lands Tribunal: appeals to which the section applies) is amended as follows.
- (2) For paragraphs (a), (b) and (c) substitute—
- “(a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;
 - (aa) an appeal against an amendment of a return under paragraph 34(2) of Schedule 18 to the Finance Act 1998;
 - (b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;
 - (c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;”.
- (3) In paragraph (e), for “an amendment under paragraph 7(3) of Schedule 1A to this Act of” substitute “a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to”.
- (4) In paragraph (f), for “notice under paragraph 7(3A)” insert “closure notice under paragraph 7(3)”.

Changes to legislation:

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