

Status: Point in time view as at 18/04/2005.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Taxes Management Act 1970 (c. 9) is up to date with all changes known to be in force on or before 23 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 4

CONSEQUENTIAL AMENDMENTS, &C.

Taxes Management Act 1970 (c. 9)

11 The Taxes Management Act 1970 shall be amended as follows.

Commencement Information

I1 Sch. 4 para. 11 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

12 For section 1 (taxes for which Inland Revenue responsible) substitute—

“1 Responsibility for certain taxes

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of—

- (a) income tax,
- (b) corporation tax, and
- (c) capital gains tax.”

Commencement Information

I2 Sch. 4 para. 12 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

13 Section 6(3) and (4) and Parts II and III of Schedule 1 (declarations on taking office) shall cease to have effect.

Commencement Information

I3 Sch. 4 para. 13 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

14 Section 111(2) (valuation: obstruction) shall cease to have effect.

Commencement Information

I4 Sch. 4 para. 14 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

15 In Part I of Schedule 1 (declarations: general and special commissioners, &c.) for “an offence relating to inland revenue,” substitute “an offence relating to a former Inland Revenue matter (being a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30),”.

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Commencement Information

I5 Sch. 4 para. 15 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(h)**

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Changes to legislation:

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