

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Taxes Management Act 1970 (c. 9)

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.”