
Status: Point in time view as at 16/11/2017.

Changes to legislation: *There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Cross Heading: TCGA 1992. (See end of Document for details)*

SCHEDULES

SCHEDULE 15

PARTIAL CLOSURE NOTICES

TCGA 1992

- 22 (1) Section 184I of TCGA 1992 (notices under sections 184G and 184H) is amended as follows.
- (2) In subsection (4)—
- (a) after “completed” insert “ in relation to any matters ”;
 - (b) after “relevant notice” insert “ relating to those matters ”.
- (3) In subsection (5), for “into the return” substitute “ referred to in subsection (4) ”.
- (4) In subsection (7)(a), after “period” insert “ (so far as relating to the matters in question) ”.
- (5) After subsection (9) insert—
- “(9A) Subsection (9) does not apply to a partial closure notice which does not relate to any matter to which the relevant notice relates.”
- (6) In subsection (10), after “completed,” insert “ so far as relating to the matters to which the relevant notice relates, ”.

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