
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 39. (See end of Document for details)

SCHEDULES

SCHEDULE 15

PARTIAL CLOSURE NOTICES

TIOPA 2010

- 39 (1) Section 93 (amendment, closure notices and discovery assessments in section 92 cases) is amended as follows.
- (2) After subsection (3) insert—
- “(3A) Subsection (3) does not apply to a partial closure notice which does not relate to any matter to which the counteraction notice relates.”
- (3) In subsection (4), after “completed,” insert “ so far as relating to the matters to which the counteraction notice relates, ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 39.