

SCHEDULE 1

Consequential amendments to primary legislation

Taxes Management Act 1970

95. The Taxes Management Act 1970(1) is amended as follows.

(1) 1970 c.9. Section 46D was substituted by section 136 of and paragraphs 7 and 12 of Schedule 22 to the [Finance Act 1996 \(c.8\)](#), and amended by section 88(1) of and paragraph 29 of Schedule 29 to the [Finance Act 2001 \(c.9\)](#). Section 47B was inserted by section 40 of and paragraph 22 of Schedule 9 to the [Finance Act 1986 \(c.41\)](#).