Status: This is the original version (as it was originally made).

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

48. In section 103(1) and (4) (time limits for penalties)(1) for "Commissioners" substitute "tribunal".

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⁽¹⁾ Section 103 was substituted by section 169 to the Finance Act 1989 (c. 26).