

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 29

CONSEQUENTIAL AMENDMENTS

TAXES MANAGEMENT ACT 1970 c.9

3 The Taxes Management Act 1970 shall have effect subject to the amendments made by paragraphs 4 to 10 below.

F14

Textual Amendments

F1 Sch. 29 para. 4 repealed (with effect in accordance with s. 90 of the repealing Act) by Finance Act 1990 (c. 29), Sch. 19 Pt. 5, Note 2

F25

Textual Amendments

F2 Sch. 29 para. 5 repealed by Copyright, Designs and Patents Act 1988 (c. 48), Sch. 8; S.I. 1989/816

6 F3

Textual Amendments

F3 Sch. 29 para. 6 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 8 Pt. 1 (with Sch. 7)

7 F4(1)

(2) In subsection (2) and (3) of that section for the words “this section” there shall be substituted the words “subsection (1) above”.

F4(3)

Textual Amendments

F4 Sch. 29 para. 7(1)(3) repealed (1988-89 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Pt. 4, Note 9

8 (1) In subsection (1) of section 55 (recovery of tax not postponed) the following paragraph shall be [F5 substituted for paragraph (g)]—[for text see Taxes Management Act 1970 (c. 9), s. 55(1)(g)].

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(2) The following subsection shall be inserted in that section after subsection (6)—[for text see *Taxes Management Act 1970 (c. 9), s. 55(6A)*].

Textual Amendments

F5 Words in [Sch. 29 para. 8](#) substituted (retrospectively) by [Finance Act 1988 \(c. 39\), s. 146, Sch. 13 paras. 1, 13](#)

9 The following Table shall be substituted for the Table in section 98—[for text see *Taxes Management Act 1970 (c. 9), s. 98*].

10 (1) The Taxes Management Act 1970, as amended by the Finance (No.2) Act 1987, shall have effect, after the day appointed under section 95 of the 1987 Act for the purposes of the provision in question, subject to the following amendments.

(2) In section 11(8) for “286” there shall be substituted “ 419 ”.

(3) In section 30(2A) ^{F6}. . . for “87 of the Finance (No.2) Act 1987” there shall be substituted “ 826 of the principal Act ”.

(4) In section 87A—

(a) in subsection (1) for “243(4)” there shall be substituted “ 10 ”;

^{F7}(b)

(c) in subsection (4), in paragraph (a) for “85 of the Finance Act 1972” there shall be substituted “ 239 of the principal Act ”, and in paragraph (b) for “85” there shall be substituted “ 239 ”; and

(d) in subsection (5) for the words from “subsection” to “1972” there shall be substituted “ section 252(5) of the principal Act ”.

(5) In section 89 for “87 of the Finance (No.2) Act 1987” there shall be substituted “ 826 of the principal Act ”.

(6) In section 91(2A) for “90 of the Finance (No.2) Act 1987” there shall be substituted “ 10 of the principal Act ”.

^{F8}(7)

(8) In section 109—

(a) in subsection (3) for “286” and “(4)” there shall be substituted “ 419 ” and “ (3) ”;

(b) in subsection (3A) for “(5)” and “286” (twice) there shall be substituted “ (4) ” and “ 419 ”.

Textual Amendments

F6 Words in [Sch. 29 para. 10\(3\)](#) repealed (with effect in accordance with [Sch. 27 Pt. 3\(28\)](#) Note of the repealing Act) by [Finance Act 1998 \(c. 36\), Sch. 27 Pt. 3\(28\)](#)

F7 [Sch. 29 para. 10\(4\)\(b\)](#) repealed (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 289, 290, Sch. 12](#) (with [ss. 60, 101\(1\), 171, 201\(3\), Sch. 11 paras. 22, 26\(2\), 27](#))

F8 [Sch. 29 para. 10\(7\)](#) repealed (with effect in accordance with [Sch. 27 Pt. 3\(28\)](#) Note of the repealing Act) by [Finance Act 1998 \(c. 36\), Sch. 27 Pt. 3\(28\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)