



# Finance Act 1989

## 1989 CHAPTER 26

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER IV

#### MANAGEMENT

##### *Information*

#### **144 Restrictions on powers under TMA ss.20 and 20A.**

- (1) Section 20B of the <sup>M1</sup> Taxes Management Act 1970 (restrictions on powers under sections 20 and 20A) shall be amended as follows.
- (2) In subsection (1), after the word “question” there shall be inserted the words “, or to furnish the particulars in question”.
- <sup>F1</sup>(3) .....
- (4) In subsection (2), after the words “deliver documents”, in the first place where they occur, there shall be inserted the words “or furnish particulars”.
- <sup>F2</sup>(5) .....
- (6) In subsection (7), the words from “to a person” to “daughter” shall be omitted.
- <sup>F3</sup>(7) .....
- (8) This section shall apply with respect to notices given on or after the day on which this Act is passed.

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**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1989, Section 144. (See end of Document for details)*

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**Textual Amendments**

- F1** S. 144(3) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 92(b)** (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)
- F2** S. 144(5) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 92(b)** (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)
- F3** S. 144(7) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 92(b)** (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)
- .....

**Marginal Citations**

- M1** 1970c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Section 144.