

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 7

CONSEQUENTIAL PROVISIONS

TMA 1970

- 46 (1) Section 20BB (falsification etc of documents) is amended as follows.
- (2) In subsection (1)—
- (a) for “subsections (2) to (4)” substitute “subsections (2) and (3)”,
 - (b) in paragraph (a), omit “a notice under section 20A above or”,
 - (c) at the end of that paragraph, omit “or”, and
 - (d) omit paragraph (b).
- (3) In subsection (2)—
- (a) in paragraph (a), omit “, the inspector”,
 - (b) at the end of that paragraph, insert “or”,
 - (c) at the end of paragraph (b), omit “or”, and
 - (d) omit paragraph (c).
- (4) In subsection (3), for the words from “the notice is given” to the end substitute “the order is made, unless before the end of that period an officer of Revenue and Customs has notified the person in writing that the order has not been complied with to the officer’s satisfaction”.
- (5) Omit subsection (4).