
STATUTORY INSTRUMENTS

1998 No. 2209

**The Social Security Act 1998
(Commencement No. 1) Order 1998**

Saving

3. Notwithstanding the appointment of 8th September 1998 for the coming into force of section 59(5) and (6), section 88 of the Taxes Management Act 1970⁽¹⁾ shall continue to have effect with respect to the levy of Class 4 national insurance contributions with income tax, where—

- (a) an assessment has been made for the purpose of making good to the Crown a loss of tax wholly or partly attributable to—
 - (i) a failure to give a notice, make a return or produce or furnish a document or other information required by or under the Taxes Acts, or
 - (ii) an error in any information, return, accounts or other document delivered to an inspector or other officer of the Board of Inland Revenue; and
- (b) that assessment is in respect of the tax year 1996—1997 in respect of a partnership whose trade, profession or business was set up and commenced before 6th April 1994.

⁽¹⁾ 1970 c. 9; section 88 was repealed with exceptions by the Finance Act 1996 (c. 8), Schedule 18 paragraph 17(3) and (4).