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SCHEDULE

Taxes Management Act 1970

8.—(1) In section 98 (special returns etc), the Table is amended as follows.

- (2) In the first column—
 - (a) for the entry relating to section 217 of the Income and Corporation Taxes Act 1988(1) substitute "section 217(4);";
 - (b) "section 226(4)";
 - (c) for the entry relating to section 250(6) and (7) of that Act substitute "section 250(6)";
 - (d) for the entry relating to paragraphs 2 to 4 of Schedule 12 to the Finance Act 1989(2) substitute "paragraphs 3 and 4 of Schedule 12 to the Finance Act 1989".
- (3) In the first column, omit the entries relating to—
 - (a) sections 76ZE(5)(3), 246H(4), 272(7), 700(4), 708, 728, 755, 774(5) and 815 of the Income and Corporation Taxes Act 1988;
 - (b) paragraph 6 of Schedule 9 to that Act;
 - (c) paragraph 14(5) of Schedule 15 to that Act;
 - (d) paragraph 4 of Schedule 22 to that Act;
 - (e) section 32 of the Finance Act 1973(5);
 - (f) paragraph 15(1) of Schedule 14 to the Finance Act 1984(6);
 - (g) paragraph 6(1) of Schedule 22 to the Finance Act 1985(7);
 - (h) regulations under section 57 of the Finance Act 1989;
 - (i) regulations under section 33 of the Finance Act 1991(8);
 - (j) sections 79(6), 169G(2)(9) and 235 of the Taxation of Chargeable Gains Act 1992(10);
 - (k) paragraph 14 of Schedule 4ZA(11) to that Act;
 - (l) paragraph 10 of Schedule 5 to that Act;
 - (m) regulations under section 589 of the Income Tax (Earnings and Pensions) Act 2003(12);
 - (n) sections 75(5), 128 and 305 of the Income Tax (Trading and Other Income) Act 2005(13);
 - (o) section 271(2) of the Income Tax Act 2007(14);
 - (p) regulations under section 330(5) of that Act;
 - (q) sections 703, 788 and 862 of that Act;
 - (r) paragraph 155(5) of Schedule 2 to that Act;

(10) 1992 c. 12.

(**12**) 2003 c. 1.

^{(1) 1988} c.1.
(2) 1989 c. 26.

⁽³⁾ The entry for section 76ZE(5) was inserted by paragraph 307(2)(b) of Schedule 1 to the Corporation Tax Act 2009 (c. 4).

⁽⁴⁾ The entry for section 246H was inserted by paragraph 10 of Schedule 16 to the Finance Act 1994.

^{(5) 1973} c. 51.

^{(6) 1984} c. 43.

^{(7) 1985} c. 54.
(8) 1991 c. 31.

⁽⁹⁾ The entry for section 169G(2) was inserted by paragraph 1 of Schedule 21 to the Finance Act 2004 (c. 12).

⁽¹¹⁾ The entry for paragraph 14 of Schedule 4ZA was inserted by paragraph 46 of Schedule 12 to the Finance Act 2006 (c. 25).

^{(13) 2005} c. 5.

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- (s) sections 75(5), 126, 245 and 966(1) of the Corporation Tax Act 2009(15).
- (4) In the second column, omit the entries relating to-
 - (a) paragraph 2 of Schedule 22 to the Income and Corporation Taxes Act 1988;
 - (b) paragraph 15(3) of Schedule 14 to the Finance Act 1984;
 - (c) regulations under section 57 of the Finance Act 1989;
 - (d) regulations under section 33 of the Finance Act 1991.

^{(15) 2009} c. 4.