

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1970, SCHEDULE 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

Section 18.

AMENDMENTS OF INCOME TAX ACTS AND CORPORATION TAX ACTS

PART I

F1

Textual Amendments

F1 Sch. 4 Pt. I (paras. 1–5) repealed by Finance Act 1972 (c. 41), s. 134, Sch. 28 Part VI

Textual Amendments

F1 Sch. 4 Pt. I (paras. 1–5) repealed by Finance Act 1972 (c. 41), s. 134, Sch. 28 Part VI

PART II

OTHER AMENDMENTS

6

F2

Textual Amendments

F2 Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844 and Sch. 31

7

F3

Textual Amendments

F3 Sch. 4 Pt. II para. 7 repealed by Capital Allowances Act 1990 (c. 1, SIF 63:1), ss. 82, 164(4)(5), Sch. 2

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F4

Textual Amendments

F4 Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844 and Sch. 31

9

(1)

F5

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- (6) F6
- (7) F5

Textual Amendments

F5 Sch. 4 Pt. II para. 9(1)–(5), (7)–(9) repealed by Finance Act 1972 (c. 41), ss. 75(7)(8), 134, **Schs. 10 para. 10** and 28 Part V

F6 Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), **s. 844** and Sch. 31

Inland Revenue procedures: returns and assessments

10 In section 113 of the Management Act after subsection (1) insert—

“(1A) Any notice or direction requiring any return to be made under the Taxes Acts to an inspector or other officer of the Board may be issued or given in the name of that officer, or as the case may be in the name of the Board, by any officer of the Board, and so as to require the return to be made to the first-mentioned officer.

(1B) Where the Board or an inspector or other officer of the Board have in accordance with section 29 of this Act, or any other provision of the Taxes Acts, decided to make an assessment to tax, and have taken all other decisions needed for arriving at the amount of the assessment, they may entrust to some other officer of the Board responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment on the person liable for tax.”

Modifications etc. (not altering text)

C1 Part of the text of Sch. 4 Pt. II para. 10 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

11 F7

Textual Amendments

F7 Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), **s. 844** and Sch. 31

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