

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1971, PART II. (See end of Document for details)

SCHEDULES

SCHEDULE 6

AMENDMENTS CONSEQUENTIAL ON NEW METHODS OF CHARGING TAX

PART II

AMENDMENT OF TAXES MANAGEMENT ACT 1970

81 The Taxes Management Act 1970 shall be amended in accordance with the following provisions of this Part of this Schedule.

82 F1

Textual Amendments

F1 S. 82 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 132, [Sch. 19 Part V](#) where a notice to deliver a return was, or falls to be, given after 5 April 1990.

83 In section 22 the words “for the purpose of charging surtax” shall be omitted.

Modifications etc. (not altering text)

C1 The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

84 In section 29—

- (a) F2
- (b) in subsection (4) the words “at the standard rate” shall be omitted; and
- (c) in subsection (7) the words “at the standard rate” shall be omitted.

Textual Amendments

F2 [Sch. 6 paras. 84\(a\), 85\(b\)](#) repealed by [Finance Act 1972 \(c. 41\)](#), s. 134, [Sch. 28 Part VI](#)

Modifications etc. (not altering text)

C2 The text of s. 69(3) and Sch. 6 paras. 84, 85 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

85 In section 31(3)—

- (a) in paragraph (a) the words “assessment to surtax, or any other” shall be omitted;

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- (b)^{F3}; and
- (c) after the paragraphs there shall be added the words “or if the appeal involves any question as to the application of section 30, Part XV or Part XVI of that Act.”.

Textual Amendments
F3 Sch. 6 paras. 84(a), 85(b) repealed by Finance Act 1972 (c. 41), s. 134, **Sch. 28 Part VI**

Modifications etc. (not altering text)
C3 The text of s. 69(3) and Sch. 6 paras. 84, 85 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

86^{F4}

Textual Amendments
F4 Sch. 6 para. 86 repealed by Finance (No. 2) Act 1975 (c. 45, SIF 63:1), s. 75, **Sch. 14 Part III**

^{F5}87

Textual Amendments
F5 Sch. 6 para. 87 repealed (29.4.1996 with effect as in accordance with Sch. 18 para. 17) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(8)**

- 88 In section 91(3)—
- (a) paragraphs (a) and (b)(i) shall be omitted; and
 - (b) after paragraph (b) there shall be added the following:—
 - “or
 - (c) affecting tax charged at a rate other than the basic rate on income from which tax has been deducted (otherwise than under section 204 of the principal Act) or is treated as having been deducted, unless it is a relief from tax so charged.”

Modifications etc. (not altering text)
C4 The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 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.

89 In section 93(4) for the words from the beginning to “this Act it” there shall be substituted the words “ In relation to a return required for the purposes of section 9 of this Act the reference in subsection (2) above to tax ”

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Modifications etc. (not altering text)

C5 The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 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.

90 In section 95(3) for the words “include surtax” to “do not” there shall be substituted the words “do not, in relation to anything done in connection with a partnership”.

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Modifications etc. (not altering text)

C6 The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 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.

Changes to legislation:

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