



# Finance Act 1982

## 1982 CHAPTER 39

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### **68 Postponement of recovery of tax.**

- (1) In section 55 of the <sup>M1</sup>Taxes Management Act 1970 (postponement of recovery of tax) in subsection (2) for the words “If no application is made under subsection (3) below” there shall be substituted the words “ Except as otherwise provided by the following provisions of this section ”.
- (2) After subsection (3) of that section there shall be inserted the following subsection—

“(3A) An application under subsection (3) above may be made more than thirty days after the date of the issue of the notice of assessment if there is a change in the circumstances of the case as a result of which the appellant has grounds for believing that he is over-charged to tax by the assessment.”
- (3) In subsection (6) of that section (determination of application) in paragraph (a) after the words “subsection (3) above” there shall be inserted the words “ other than an application made by virtue of subsection (3A) above ”.
- (4) This section has effect in relation to notices of assessment to tax issued after the passing of this Act.

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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 1982, Section 68. (See end of Document for details)

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**Modifications etc. (not altering text)**

- C1** Part of the text of s. 68 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991
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**Marginal Citations**

- M1** 1970 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1982, Section 68.