

## SCHEDULES

### SCHEDULE 14

#### AMENDMENTS CORRECTING ERRORS IN THE TAXES ACT 1988

##### PART I

###### AMENDMENTS OF THE TAXES ACT 1988

- 1 The Taxes Act 1988 shall have effect, and shall be deemed always to have had effect, subject to the amendments made by this Part of this Schedule.
- 2 In section 37(1)—
  - (a) for the words “subsection (2) below” there shall be substituted the words “subsection (2) or (3) below”;
  - (b) for the words “this subsection” there shall be substituted the words “subsection (2) or (3) below”; and
  - (c) for the words “the amount of that tax” there shall be substituted the words “that amount”.
- 3 In section 213(6), for “(3)(1)(a)” there shall be substituted “(3)(a)”.
- 4 (1) In sections 322(1)(a) and (2) and 323(1), after the words “a British Dependent Territories citizen” there shall be inserted the words “, a British National (Overseas)”.
- (2) In section 323(7), after the words “British Dependent Territories citizens” there shall be inserted the words “, British Nationals (Overseas)”.
- 5 In section 326(2)(a), for the words from “12” to “1969” there shall be substituted the words “11 of the National Debt Act 1972”.
- 6 In section 377(1)(b), for “(5)” there shall be substituted “(8)”.
- 7 In section 393(2), for “492(2)” there shall be substituted “492(3)”.
- 8 In section 478(3), for the words “section (2)” there shall be substituted the words “subsection (2)”.
- 9 In section 751(1)(a), for the words “the persons” there shall be substituted the word “persons”.
- 10 In section 757(7), before the words “the earliest date” there shall be inserted the words “any time on or after”.
- 11 In section 761(1), for the words “and Schedule” there shall be substituted the words “or Schedule”.
- 12 In section 773(2), for the words “this section” there shall be substituted the words “section 770”.
- 13 In paragraph 4(1) of Schedule 16, for “(4)” there shall be substituted “(3)”.