
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 17

NORTHERN IRELAND ELECTRICITY

Apportionments etc.

- 8 (1) This paragraph applies where any apportionment or other matter arising under the preceding provisions of this Schedule appears to be material as respects the liability to tax (for whatever period) of two or more successor companies.
- (2) Any question which arises as to the manner in which the apportionment is to be made or the matter is to be dealt with shall be determined, for the purposes of the tax of the successor companies concerned [^{F1}as if it were an appeal, and each of the successor companies shall be entitled to be a party to any proceedings] —
- ^{F2}(a)
- ^{F2}(b)
- ^{F2}(c)
- ^{F3}(3)

Textual Amendments

- F1** Words in Sch. 17 para. 8(2) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 187(2)(a)**
- F2** Sch. 17 para. 8(2)(a)(b)(c) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 187(2)(b)**
- F3** Sch. 17 para. 8(3) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 187(3)**

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