



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Charities etc.

28 Powers of inspection.

^{F1}(1)

^{F1}(2)

^{F1}(3)

(4) In the Table in section 98 of the ^{M1}Taxes Management Act 1970 (penalties for failure to produce documents etc.) at the end of the second column there shall be inserted—

“Section 28(2) of the Finance (No.2) Act 1992.”

(5) Section 94 of the ^{M2}Finance Act 1990 (donations to charity: inspection powers) shall cease to have effect.

(6) This section shall apply in relation to claims made after the day on which this Act is passed.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 28. (See end of Document for details)

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Textual Amendments

- F1** S. 28(1)-(3) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 86** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
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Marginal Citations

- M1** 1970 c. 9.
M2 1990 c. 29.

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