
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 14. (See end of Document for details)*

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 5

MINOR AND CONSEQUENTIAL AMENDMENTS

Due date for payment after amendment or correction of return

- 14 (1) Section 59B of the Taxes Management Act 1970 (c. 9) (payment of income tax and capital gains tax) is amended as follows.
- (2) In subsection (4A)(a)—
- (a) for “28A(5)” substitute “ 28A(1) ”, and
 - (b) for “the officer’s enquiries are treated as” substitute “ the enquiry is ”.
- (3) For subsection (5) substitute—
- “(5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—
- (a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or
 - (b) section 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner’s return to give effect to amendment or correction of partnership return),
- is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 14.