

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 5

MINOR AND CONSEQUENTIAL AMENDMENTS

Effect of return on recovery proceedings

- 17 (1) In section 28C of the Taxes Management Act 1970 (determination of tax in absence of personal or trustee return), in subsection (4) (effect of subsequent self-assessment on recovery proceedings), for “an officer of the Board has commenced any proceedings” substitute “proceedings have been commenced”.
- (2) In paragraph 40 of Schedule 18 to the Finance Act 1998 (c. 36) (determination of tax in absence of company tax return), in sub-paragraph (4) (effect of subsequent self-assessment on recovery proceedings), for “the Inland Revenue have begun proceedings” substitute “proceedings have been begun”.
- (3) This paragraph applies in relation to proceedings begun after the passing of this Act.