
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 23. (See end of Document for details)*

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 5

MINOR AND CONSEQUENTIAL AMENDMENTS

- 23 (1) Section 30 of the Taxes Management Act 1970 (recovery of overpayment of tax, etc.) is amended as follows.
- (2) In subsection (5)(b)—
- (a) omit “, or an amendment of such a return,”,
 - (b) for “28A(5)” substitute “ 28A(1) ”, and
 - (c) for “the officer’s enquiries are treated as” substitute “ the enquiry is ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 23.