Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 37. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 29

#### AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

#### PART 5

### MINOR AND CONSEQUENTIAL AMENDMENTS

- 37 (1) In Schedule 22 to the Finance Act 1995 (c. 4) (prevention of exploitation of self-assessment transitional provisions), Part 3 (procedural and other provisions) is amended as follows.
  - (2) In paragraph 11(2) for "partnership statement" substitute "partnership return".
  - (3) In paragraph 11(3)—
    - (a) in paragraph (a)—
      - (i) for "an assessment under section 9 of the Management Act" substitute "a return under section 8 or 8A of the Management Act (personal or trustee return)";
      - (ii) for "partnership statement under section 12AB of that Act" substitute "partnership return"; and
      - (iii) for "assessment or statement" substitute "return"; and
    - (b) for paragraph (b) substitute—
      - "(b) no such return has been so made.".
  - (4) In paragraph 12(1) for "an assessment made under section 9 of the Management Act (returns to include self-assessment)" substitute " a return under section 8 or 8A of the Management Act (personal or trustee return)".
  - (5) In paragraph 12(2)—
    - (a) in paragraph (a)—
      - (i) for "an assessment under section 9 of the Management Act" substitute "a return under section 8 or 8A of the Management Act (personal or trustee return)"; and
      - (ii) for "that assessment" substitute "that return"; and
    - (b) for paragraph (b) substitute—
      - "(b) no such return has been so made.".

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 37.