



# Finance Act 2001

## 2001 CHAPTER 9

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *General*

#### **88 Amendments to the machinery of self-assessment**

- (1) Schedule 29 to this Act (amendments to the machinery of self-assessment) has effect.
- (2) In that Schedule—
  - Part 1 makes provision about the amendment or correction of returns,
  - Part 2 makes provision about enquiries into returns,
  - Part 3 makes provision for the referral of questions to the Special Commissioners during an enquiry,
  - Part 4 makes provision about the procedure on completion of an enquiry, and
  - Part 5 contains minor and consequential amendments.
- (3) Except as otherwise provided, the amendments in that Schedule have effect as from the passing of this Act in relation to returns—
  - (a) whether made before or after the passing of this Act, and
  - (b) whether relating to periods before or after the passing of this Act.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 88.