

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Finance Act 2002 (c. 23) is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Finance Act 2002 (c. 23)

94 The Finance Act 2002 shall be amended as follows.

Commencement Information

I1 Sch. 4 para. 94 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 95 (1) In section 135 (requirement to use electronic communications)—
- (a) in subsection (1) for “the Commissioners of Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”,
 - (b) in subsections (2) to (5) for “Inland Revenue”, in each place, substitute “Revenue and Customs”, and
 - (c) in subsection (10) for the definition of “the Inland Revenue” substitute—
““the Revenue and Customs” means—
 - (a) the Commissioners,
 - (b) any officer of Revenue and Customs, and
 - (c) any other person who for the purposes of electronic communications is acting under the authority of the Commissioners;”.

^{F1}(2)

Textual Amendments

F1 Sch. 4 para. 95(2) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 5(4)

Commencement Information

I2 Sch. 4 para. 95 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

96 In Schedule 13 (tax relief for expenditure on vaccine research, &c.) paragraph 26 (deduction of tax credits from Revenue’s gross receipts) shall cease to have effect.

Commencement Information

I3 Sch. 4 para. 96 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)