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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: TMA 1970. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

#### PART 2

#### MISCELLANEOUS AMENDMENTS

##### *TMA 1970*

25 In section 28C of TMA 1970 (determination of tax where no return delivered), after subsection (4) insert—

“(4A) Where—

- (a) action is being taken under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement by deduction from accounts) for the recovery of an amount (“the original amount”) of tax charged by a determination under this section, and
- (b) before that action is concluded, the determination is superseded by such a self-assessment as is mentioned in subsection (3),

that action may be continued as if it were action for the purposes of the recovery of so much of the tax charged by the self-assessment as is due and payable, has not been paid and does not exceed the original amount.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: TMA 1970.