
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 31 is up to date with all changes known to be in force on or before 02 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 15

PARTIAL CLOSURE NOTICES

FA 1998

- 31 In paragraph 42 (restriction on power to make discovery assessment or determination), in sub-paragraph (2A), for the words from “after any” to the end substitute “ a notice within sub-paragraph (4) after any enquiries have been completed into the return (so far as relating to the matters to which the notice relates) ”.

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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):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)