
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 44 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

Commencement

- 44 The amendments made by this Schedule have effect in relation to an enquiry under section 9A, 12ZM or 12AC of TMA 1970 or Schedule 18 to FA 1998 where—
- (a) notice of the enquiry is given on or after the day on which this Act is passed,
or
 - (b) the enquiry is in progress immediately before that day.

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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\(a\)](#)