

## SCHEDULE 1

### Consequential Amendments - Primary Legislation

#### **Finance Act 2004**

**26.**—(1) Section 313 of the Finance Act 2004<sup>(1)</sup> (tax avoidance schemes: duty of parties to notifiable arrangements to notify Board of number, etc.) is amended as follows.

(2) For subsection (4)(a) to (g)<sup>(2)</sup> substitute—

- “(a) any provision relating to incorrect or uncorrected returns made under section 98 of the Finance Act 1986 (administration of stamp duty reserve tax),
- (b) Schedule 24 to the Finance Act 2007 (penalties for errors), or
- (c) any other prescribed provision.”.

---

<sup>(1)</sup> 2004 c. 12.

<sup>(2)</sup> Section 95 of the Taxes Management Act 1970 was omitted by paragraph 29(a) of Schedule 24 to the Finance Act 2007; paragraph 8 of Schedule 2 to the Oil Taxation Act 1975 (c. 22) was omitted by paragraph 21(a) of Schedule 40 to the Finance Act 2008; section 247 of the Inheritance Tax Act 1984 was omitted by paragraph 21(c)(i) of Schedule 40 to the Finance Act 2008; paragraph 20 of Schedule 18 to the Finance Act 1998 (c. 36) was omitted by paragraph 29(c) of Schedule 24 to the Finance Act 2007; paragraph 8 of Schedule 10 to the Finance Act 2003 (c. 14) was omitted by paragraph 21(k)(ii) of Schedule 40 to the Finance Act 2008.