
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, Cross Heading: Returns by relevant persons. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 10

MATTERS ARISING OUT OF CHAPTERS I AND II OF PART III OF THIS ACT

Textual Amendments

- F1** *Sch. 10 repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act 1985 (c. 54, SIF 63:1), but without affecting the construction of 1979 (C) Sch. 5 para. 9(5).*

Returns by relevant persons

- 3 (1) *Every person who to the best of his knowledge and belief is or becomes a relevant person in relation to a relevant chargeable building shall not later than one year after the material date or, if that date fell before the passing of this Act, one year after the passing of this Act, give notice to the inspector that he is a relevant person in relation to that building.*
- (2) *In the preceding sub-paragraph “relevant person”, “relevant chargeable building” and “material date” have the same meaning as in Schedule 9 to this Act.*
- (3) *If any person fails to give a notice which he is required to give under this paragraph he shall be liable to a penalty not exceeding £100.]*

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1974, Cross Heading:
Returns by relevant persons.