

**Status:** Point in time view as at 05/01/2023.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 3ZA

#### DATE BY WHICH PAYMENT TO BE MADE AFTER AMENDMENT OR CORRECTION OF SELF-ASSESSMENT

##### Textual Amendments

- F1** Sch. 3ZA inserted (with effect and application in accordance with s. 88(3) Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 15](#)

##### *Amendment of personal or trustee return to prevent loss of tax*

- 4 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9C of this Act (amendment of personal or trustee return by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.]

##### Modifications etc. (not altering text)

- C1** Sch. 3ZA paras. 2-5 applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

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