



Finance Act 1982

1982 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

[^{F1}69

- (1) In section 86 of the Taxes Management Act 1970 (interest on overdue tax) in subsection (3) (date when interest becomes payable)—
 - (a) the following paragraph shall be inserted after paragraph (a)—
 - “(aa) in relation to any tax payable in accordance with the determination of an appeal against an assessment but which had not been charged by the assessment, the date which if it had been charged would be by virtue of paragraph (a) above have been the reckonable date; and”;
 - (b) in paragraph (b) after the words “paragraph (a)” there shall be inserted the words “ or paragraph (aa) ”.
- (2) This section has effect in relation to notices of assessment to tax issued after the passing of this Act.]

Textual Amendments

- F1** S. 69 repealed by [Finance Act 1989 \(c. 26\), s. 187](#) and Sch. 17 Pt. VIII in relation to tax charged by any assessment notice of which is issued after 30 July 1982

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Section 69.