



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### CHAPTER II

#### MANAGEMENT

#### *Miscellaneous*

#### 104 Officers.

(1) In section 1 of the <sup>M1</sup>Taxes Management Act 1970 (appointment of inspectors etc.) the following subsections shall be inserted after subsection (2)—

“(2A) The Board may appoint a person to be an inspector or collector for general purposes or for such specific purposes as the Board think fit.

(2B) Where in accordance with the Board’s administrative practices a person is authorised to act as an inspector or collector for specific purposes, he shall be deemed to have been appointed to be an inspector or collector for those purposes.”

(2) In section 55 of that Act (recovery of tax not postponed)—

(a) in subsection (7) for the words “the inspector” there shall be substituted the words “an inspector”;

<sup>F1</sup>(b) .....

(3) The amendment made by subsection (1) above shall be deemed always to have had effect.

(4) The amendments made by subsection (2) above shall apply where notice of appeal is given on or after the day on which this Act is passed.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Miscellaneous. (See end of Document for details)*

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**Textual Amendments**

**F1** S. 104(2)(b) repealed (11.5.2001 with effect in accordance with s. 88 and Sch. 29 of the repealing Act) by 2001 c. 9, s. 110, **Sch. 33 Pt. 2(13)**

**Marginal Citations**

**M1** 1970 c. 9.

**105 Recovery of excessive repayments of tax.**

(1) In section 30 of the <sup>M2</sup>Taxes Management Act 1970 (recovery of excessive repayments of tax) the following subsection shall be inserted after subsection (1)—

“(1A) Subsection (1)

above shall not apply where the amount of tax which has been repaid is assessable under section 29 of this Act.”

(2) This section applies in relation to amounts of tax repaid on or after the day on which this Act is passed.

**Marginal Citations**

**M2** 1970 c. 9.

**106 Corporation tax: collection.**

In section 10 of the Taxes Act 1988 (time for payment of tax) the following subsection shall be substituted for subsection (2)—

“(2) Where by virtue of subsection (1)(a) above corporation tax for an accounting period of a company is due without the making of an assessment, the amount for the time being shown in a return by the company under section 11 of the Management Act (corporation tax return) as the corporation tax for the period shall be treated for the purposes of Part VI of the Management Act (collection and recovery) as tax charged and due and payable under an assessment on the company.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Cross Heading:  
Miscellaneous.