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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### EUROPEAN ECONOMIC INTEREST GROUPINGS

##### *Management*

- 4 (1) At the end of section 36 of the Taxes Management Act 1970 (extension of time for assessment in case of fraudulent or negligent conduct), there shall be added—
- “(4) Any act or omission such as is mentioned in section 98B below on the part of a grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of subsection (1) above to be the act or omission of each member of the grouping.”
- (2) At the end of section 40 of that Act (extension of time for assessment in case of fraudulent or negligent conduct of person who has died), there shall be added—
- “(4) Any act or omission such as is mentioned in section 98B below on the part of a grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of subsection (2) above to be the act or omission of each member of the grouping.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Paragraph 4.