

SCHEDULES

SCHEDULE 19

COMPANY TAX RETURNS, ETC.: MINOR AND CONSEQUENTIAL AMENDMENTS

Taxes Management Act 1970 (c. 9)

- 28 In section 55(1) of the Taxes Management Act 1970 (recovery of tax not postponed), for paragraphs (a) and (b) substitute—
- “(a) an amendment of a self-assessment under—
 - (i) section 28A(2) or (4) of this Act, or
 - (ii) paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998,
 - (b) an assessment to tax other than a self-assessment.”.