

## SCHEDULES

### SCHEDULE 3

#### ADVANCE CORPORATION TAX

##### *Section 94 of the Taxes Management Act 1970*

- 5 (1) Section 94 of the Taxes Management Act 1970 (failure to make return for corporation tax) shall be amended as follows.
- (2) Subsection (8) (which makes provision in relation to surplus ACT) shall cease to have effect.
- (3) This paragraph has effect in relation to accounting periods beginning on or after 6th April 1999.