
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 1

AMENDMENT OR CORRECTION OF RETURN

Assessment by Revenue treated as included in return

- 1 (1) In section 9(3) of the Taxes Management Act 1970 (personal or trustee return to include self-assessment: assessment on the taxpayer's behalf) omit the words following the paragraphs.
- (2) After that subsection insert—
 - “(3A) An assessment under subsection (3) above is treated for the purposes of this Act as a self-assessment and as included in the return.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1.