
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 5

MINOR AND CONSEQUENTIAL AMENDMENTS

- 13 (1) Part 11 of Schedule 18 to the Finance Act 1998 (c. 36) (company tax returns: supplementary provisions) is amended as follows.
- (2) In paragraph 93 (general jurisdiction of Special or General Commissioners) after sub-paragraph (2) insert—
- “(2A) Unless the Special Commissioners otherwise direct, an appeal under paragraph 30 or 34(3) shall be to the Special Commissioners if—
- (a) the appeal relates to a return in relation to which notice of enquiry has been given under paragraph 24, and
 - (b) notice has been given under paragraph 31A referring a question relating to the subject-matter of that enquiry to the Special Commissioners.

This applies even if the notice of referral was subsequently withdrawn.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 13.