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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2001, Part 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 29

#### AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

##### PART 5

##### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Appeals*

- 11 (1) For section 31 of the Taxes Management Act 1970 (right of appeal) substitute—

**“31 Appeals: right of appeal**

- (1) An appeal may be brought against—
- (a) any amendment of a self-assessment under section 9C of this Act (amendment by Revenue during enquiry to prevent loss of tax),
  - (b) any conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act (amendment by Revenue on completion of enquiry into return),
  - (c) any amendment of a partnership return under section 30B(1) of this Act (amendment by Revenue where loss of tax discovered), or
  - (d) any assessment to tax which is not a self-assessment.
- (2) An appeal under subsection (1)(a) above against an amendment of a self-assessment made while an enquiry is in progress shall not be heard and determined until the enquiry is completed.
- (3) A determination under section 9D or 12AE of this Act (choice between different Cases of Schedule D) may not be questioned on an appeal under this section.
- (4) This section has effect subject to any express provision in the Taxes Acts, including in particular any provision making one kind of assessment conclusive in an appeal against another kind of assessment.

**31A Appeals: notice of appeal**

- (1) Notice of an appeal under section 31 of this Act must be given—
- (a) in writing,
  - (b) within 30 days after the specified date,
  - (c) to the relevant officer of the Board.
- (2) In relation to an appeal under section 31(1)(a) or (c) of this Act—

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- (a) the specified date is the date on which the notice of amendment was issued, and
  - (b) the relevant officer of the Board is the officer by whom the notice of amendment was given.
- (3) In relation to an appeal under section 31(1)(b) of this Act—
- (a) the specified date is the date on which the closure notice was issued, and
  - (b) the relevant officer of the Board is the officer by whom the closure notice was given.
- (4) In relation to an appeal under section 31(1)(d) of this Act—
- (a) the specified date is the date on which the notice of assessment was issued, and
  - (b) the relevant officer of the Board is the officer by whom the notice of assessment was given.
- (5) The notice of appeal must specify the grounds of appeal.
- (6) On the hearing of the appeal the Commissioners may allow the appellant to put forward grounds not specified in the notice, and take them into consideration, if satisfied that the omission was not wilful or unreasonable.

### **31B Appeals: appeals to General Commissioners**

- (1) An appeal under section 31(1) of this Act shall be to the General Commissioners, subject to—
- (a) section 31C of this Act (appeals to be brought to Special Commissioners),
  - (b) any provision made by or under Part 5 of this Act, and
  - (c) any other provision of the Taxes Acts providing for an appeal to be brought to the Special Commissioners to the exclusion of the General Commissioners.
- (2) Subsection (1) above has effect subject to any election under section 31D of this Act (election to take appeal to Special Commissioners).

### **31C Appeals: appeals to Special Commissioners**

- (1) Unless the Special Commissioners otherwise direct, an appeal under section 31(1)(a), (b) or (c) of this Act 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 section 9A(1) or 12AC(1) of this Act, and
  - (b) notice has been given under section 28ZA of this Act 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.

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- (2) An appeal under section 31(1)(d) of this Act (appeal against assessment other than self-assessment) shall be to the Special Commissioners if the assessment was made—
- (a) by the Board, or
  - (b) under section 350 of the principal Act.

### **31D Appeals: election to bring appeal before Special Commissioners**

- (1) The appellant may elect (in accordance with section 46(1) of this Act) to bring before the Special Commissioners an appeal under section 31(1) of this Act that would otherwise be to the General Commissioners.
- (2) Any such election above shall be disregarded if—
- (a) the appellant and the inspector or other officer of the Board agree in writing, at any time before the determination of the appeal, that it is to be disregarded, or
  - (b) the General Commissioners have given a direction under subsection (5) below and have not revoked it.
- (3) Where an election has been made under subsection (1) above, the inspector or other officer of the Board may refer the election to the General Commissioners.
- (4) A reference under subsection (3) above must be made—
- (a) after giving notice to the appellant, and
  - (b) before the determination of the appeal in respect of which the election has been made.
- (5) On a reference under subsection (3) above the Commissioners shall, unless they are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, direct that the election be disregarded.
- (6) If at any time after giving a direction under subsection (5) above (but before the determination of the appeal) the General Commissioners are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, they shall revoke the direction.
- (7) A decision to give or revoke a direction under subsection (5) above shall be final.”.
- (2) This paragraph applies in relation to—
- (a) amendments of a self-assessment under section 9C of the Taxes Management Act 1970 (c. 9) as inserted by paragraph 4 of this Schedule,
  - (b) closure notices issued under section 28A(1) or 28B(1) of that Act as substituted by paragraphs 8 and 9 of this Schedule,
  - (c) amendments of partnership returns under section 30B(1) of that Act where notice of the amendment is issued after the passing of this Act, and
  - (d) assessments to tax which are not self-assessments where the notice of the assessment is issued after the passing of this Act.
- 12 (1) Schedule 1A to the Taxes Management Act 1970 (c. 9) (claims etc. not included in returns) is amended as follows.
- (2) For paragraph 9(1) (appeals against amendments under paragraph 7) substitute—

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“(1) An appeal may be brought against—

- (a) any conclusion stated or amendment made by a closure notice under paragraph 7(2) above, or
- (b) any decision contained in a closure notice under paragraph 7(3) above.

(1A) Notice of the appeal must be given—

- (a) in writing,
- (b) within 30 days after the date on which the closure notice was issued,
- (c) to the officer of the Board by whom the closure notice was given.”.

- (3) In paragraph 9(2) (extended time limit for appeal) for “(1)” substitute “ (1A)(b) ”.
  - (4) In paragraph 9(3) (Commissioners’ power to vary amendment) for “amendment under paragraph 7(3) above” substitute “ amendment made by a closure notice under paragraph 7(2) above ”.
  - (5) In paragraph 9(4) (application of paragraph 8 where amendment varied) for “an amendment made under paragraph 7(3) above” substitute “ any such amendment ”.
  - (6) In paragraph 9(5) (claims disallowed) for “specified in a notice under paragraph 7(3A)” substitute “ which was the subject of a decision contained in a closure notice under paragraph 7(3) ”.
  - (7) In paragraph 10 (appeals to be heard by the Special Commissioners) for “an amendment under paragraph 7(3) above of” substitute “ any conclusion stated or amendment made by a closure notice under paragraph 7(2) above relating to ”.
  - (8) This paragraph applies in relation to closure notices issued under paragraph 7 of Schedule 1A to the Taxes Management Act 1970 as substituted by paragraph 10 of this Schedule.
- 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.”.

*Due date for payment after amendment or correction of return*

- 14 (1) Section 59B of the Taxes Management Act 1970 (c. 9) (payment of income tax and capital gains tax) is amended as follows.
- (2) In subsection (4A)(a)—

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- (a) for “28A(5)” substitute “ 28A(1) ”, and
- (b) for “the officer’s enquiries are treated as” substitute “ the enquiry is ”.

(3) For subsection (5) substitute—

“(5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—

- (a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or
- (b) section 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner’s return to give effect to amendment or correction of partnership return),

is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.”.

15 After Schedule 3 to the Taxes Management Act 1970 insert—

“SCHEDULE  
3ZA

DATE BY WHICH PAYMENT TO BE MADE AFTER  
AMENDMENT OR CORRECTION OF SELF-ASSESSMENT

**General**

- 1 (1) This Schedule specifies the day by which tax has to be paid (or repaid) following the amendment or correction of a self-assessment.
- (2) If in any case the general rules in section 59B(3) and (4) of this Act give a later day, those rules apply instead.
- (3) The provisions of this Schedule have effect subject to section 55(6) and (9) of this Act (provisions as to postponement of payment, etc. in case of appeal).

**Amendment of personal or trustee return by the taxpayer**

- 2 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9ZA of this Act (amendment of personal or trustee return by taxpayer).
- (2) Subject to sub-paragraph (3) below, the amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.
- (3) If section 9B(3) of this Act applies (amendment of self-assessment by taxpayer during enquiry: deferral of effect), then—
  - (a) if the amendment is taken into account as mentioned in paragraph (a) (i) of that subsection, paragraph 5 below (amendment of personal or trustee return by closure notice) applies accordingly; and
  - (b) if the amendment takes effect under paragraph (b) of that subsection on the issue of the closure notice, the amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the closure notice was given.

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***Correction of personal or trustee return by Revenue***

- 3 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the correction of a self-assessment under section 9ZB of this Act (correction of personal or trustee return by the Revenue).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of correction was given.

***Amendment of personal or trustee return to prevent loss of tax***

- 4 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9C of this Act (amendment of personal or trustee return by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.

***Amendment of personal or trustee return by closure notice***

- 5 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 28A of this Act (amendment of personal or trustee return by closure notice following enquiry).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the closure notice was given.

***Amendment consequential on amendment of partnership return by taxpayer***

- 6 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 12ABA(3)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by taxpayer).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 12ABA(3)(a) of this Act was given.

***Amendment consequential on correction of partnership return by Revenue***

- 7 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 12ABB(6)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return corrected by Revenue).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 12ABB(6)(a) of this Act was given.

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***Amendment consequential on amendment of partnership return by closure notice***

- 8 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 28B(4)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by closure notice).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 28B(4)(a) of this Act was given.

***Amendment consequential on amendment of partnership return to prevent loss of tax***

- 9 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 30B(2)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 30B(2)(a) of this Act was given.

***Amendment consequential on amendment of partnership return by way of error or mistake relief***

- 10 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 33A(4)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by Revenue to afford relief in case of error or mistake).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 33A(4)(a) of this Act was given.

***Amendment consequential on reduction or increase on appeal of amounts stated in partnership statement***

- 11 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 50(9)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership statement amended by Revenue following decision on appeal).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 50(9)(a) of this Act was given."

- 16 (1) Paragraphs 14 and 15 above apply where the relevant day is, or is after, the day on which this Act is passed.

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- (2) In sub-paragraph (1) the “relevant day” means the first day of the period of 30 days specified in the relevant provision of Schedule 3ZA to the Taxes Management Act 1970 (c. 9) (as inserted by paragraph 15 above).

*Effect of return on recovery proceedings*

- 17 (1) In section 28C of the Taxes Management Act 1970 (determination of tax in absence of personal or trustee return), in subsection (4) (effect of subsequent self-assessment on recovery proceedings), for “an officer of the Board has commenced any proceedings” substitute “proceedings have been commenced”.
- (2) In paragraph 40 of Schedule 18 to the Finance Act 1998 (c. 36) (determination of tax in absence of company tax return), in sub-paragraph (4) (effect of subsequent self-assessment on recovery proceedings), for “the Inland Revenue have begun proceedings” substitute “proceedings have been begun”.
- (3) This paragraph applies in relation to proceedings begun after the passing of this Act.

*Other amendments of the Taxes Management Act 1970*

- 18 (1) Section 12AA of the Taxes Management Act 1970 (partnership return) is amended as follows.
  - (2) After subsection (10) insert—
    - “(10A) In this Act a “partnership return” means a return in pursuance of a notice under subsection (2) or (3) above.”.
  - (3) In subsection (11) for “a return in pursuance of a notice under subsection (2) or (3) above” substitute “a partnership return”.
- 19 In section 12AB(1) of the Taxes Management Act 1970 (partnership return to include partnership statement), for “return under section 12AA of this Act” substitute “partnership return”.
- 20 (1) Section 12B of the Taxes Management Act 1970 (preservation of records) is amended as follows.
  - (2) In subsection (1)(b)(i)—
    - (a) omit “or any amendment of the return”,
    - (b) for “28A(5) or 28B(5)” substitute “28A(1) or 28B(1)”, and
    - (c) omit “treated as”.
  - (3) In subsection (1)(b)(ii) omit “or any amendment of the return”.

F121 .....

**Textual Amendments**  
**F1** Sch. 29 para. 21 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(h) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)

- 22 In section 29(7)(a)(ii) of the Taxes Management Act 1970 (assessment where loss of tax discovered), for “any return with respect to the partnership under section 12AA of this Act” substitute “any partnership return with respect to the partnership”.



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- 23 (1) Section 30 of the Taxes Management Act 1970 (recovery of overpayment of tax, etc.) is amended as follows.
- (2) In subsection (5)(b)—
- (a) omit “, or an amendment of such a return,”,
  - (b) for “28A(5)” substitute “ 28A(1) ”, and
  - (c) for “the officer’s enquiries are treated as” substitute “ the enquiry is ”.
- 24 (1) Section 30B of the Taxes Management Act 1970 (amendment of partnership statement where loss of tax discovered) is amended as follows.
- (2) In subsection (1) for “amend the statement” substitute “ amend the partnership return ”.
- (3) For subsection (2) substitute—
- “(2) Where a partnership return is amended under subsection (1) above, the officer shall by notice to each of the relevant partners amend—
- (a) the partner’s return under section 8 or 8A of this Act, or
  - (b) the partner’s company tax return,
- so as to give effect to the amendments of the partnership return.”.
- (4) In subsections (6)(a) and (7)(b) for “return under section 12AA of this Act” substitute “ partnership return ”.
- 25 (1) Section 33A of the Taxes Management Act 1970 (c. 9) (error or mistake in partnership statement) is amended as follows.
- (2) In the sidenote and in subsections (1), (3), (5) and (9) for “partnership statement” substitute “ partnership return ”.
- (3) For subsection (4) substitute—
- “(4) Where a partnership return is amended under subsection (3) above, the Board shall by notice to each of the relevant partners amend—
- (a) the partner’s return under section 8 or 8A of this Act, or
  - (b) the partner’s company tax return,
- so as to give effect to the amendments of the partnership return.”.
- 26 In section 42(6)(a) of the Taxes Management Act 1970 (procedure for making claims, etc.), for “return under section 12AA of this Act” substitute “ partnership return ”.

F<sup>2</sup>27 .....

**Textual Amendments**

**F2** Sch. 29 para. 27 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 311](#)

F<sup>3</sup>28 .....

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### Textual Amendments

**F3** Sch. 29 para. 28 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 311](#)

- 29 (1) Section 46D(2) of the Taxes Management Act 1970 (c. 9) (questions to be determined by Lands Tribunal: appeals to which the section applies) is amended as follows.
- (2) For paragraphs (a), (b) and (c) substitute—
- “(a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;
- (aa) an appeal against an amendment of a return under paragraph 34(2) of Schedule 18 to the Finance Act 1998;
- (b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;
- (c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;”.
- (3) In paragraph (e), for “an amendment under paragraph 7(3) of Schedule 1A to this Act of” substitute “a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to”.
- (4) In paragraph (f), for “notice under paragraph 7(3A)” insert “closure notice under paragraph 7(3)”.
- 30 (1) Section 50 of the Taxes Management Act 1970 (procedure on appeals) is amended as follows.
- (2) In subsection (6)—
- (a) in paragraph (a), omit the words from “by reason of” to “Finance Act 1998”, and
- (b) in paragraph (b), omit the words from “by reason of” to “this Act”.
- (3) In subsection (7)—
- (a) in paragraph (a), omit the words from “which has been amended” to the end of the paragraph, and
- (b) in paragraph (b), omit the words from “which has been amended” to “this Act”.
- (4) In subsection (7A) for “specified in a notice under section 28A(4A)” substitute “which was the subject of a decision contained in a closure notice under section 28A”.
- (5) In subsection (9) for paragraph (a) substitute—
- “(a) the partner’s return under section 8 or 8A of this Act, or”.
- 31 (1) Section 55 of the Taxes Management Act 1970 (recovery of tax) is amended as follows.
- (2) For subsection (1)(a) substitute—
- “(a) an amendment of a self-assessment—
- (i) under section 9C of this Act, or
- (ii) under paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998,

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- (aa) a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act.”.
- (3) In subsection (2) for “by the amendment or assessment” substitute—
  - “—
  - (a) by the amendment or assessment, or
  - (b) where the appeal is against a conclusion stated by a closure notice, as a result of that conclusion.”.
- (4) In subsection (3)—
  - (a) after “or assessment” insert “, or as a result of the conclusion stated in the closure notice,”, and
  - (b) for “the date of the issue of the notice of amendment or assessment” substitute “the specified date”.
- (5) In subsection (3A)—
  - (a) for “the date of the issue of the notice of amendment or assessment” substitute “the specified date”, and
  - (b) after “the amendment or assessment” insert “, or as a result of the conclusion stated in the closure notice”.
- (6) In subsection (9)(a) after “the amendment or assessment” insert “, or as a result of the conclusion stated in the closure notice,”.
- (7) For subsection (10) substitute—
  - “(10) In subsection (3) above, “inspector” means the inspector or other officer of the Board—
    - (a) by whom the notice of amendment or assessment was issued, or
    - (b) in the case of an appeal against a conclusion stated or amendment made by a closure notice, by whom the closure notice was issued.
  - (10A) In this section “the specified date” means the date of—
    - (a) the issue of the notice of amendment or assessment, or
    - (b) in the case of an appeal against a conclusion stated or amendment made by a closure notice, the issue of the closure notice.
  - (10B) References in this section to an agreement being come to with an appellant, and to the giving of notice to or by an appellant, include references to an agreement being come to with, and the giving of notice to or by, a person acting on behalf of the appellant in relation to the appeal.”.

F<sup>4</sup>32 .....

**Textual Amendments**

**F4** Sch. 29 para. 32 repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 5(5)

33 (1) Section 118(1) of the Taxes Management Act 1970 (interpretation) is amended as follows.

(2) At the appropriate place insert—

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““partnership return” has the meaning given by section 12AA(10A) of this Act.”.

- (3) In the definition of “successor” for “a return under section 12AA of this Act” substitute “ a partnership return ”.
- 34 (1) Schedule 1A to the Taxes Management Act 1970 (claims etc. not included in returns) is amended as follows.
- (2) In paragraph 2A(2)(a) (keeping and preserving records until enquiries completed)—
- (a) for “7(4)” substitute “ 7(1) ”, and
- (b) omit “treated as”.
- (3) In paragraph 4(3)(a) (giving effect to claims and amendments where there is an enquiry)—
- (a) for “7(4)” substitute “ 7(1) ”, and
- (b) for “the officer’s enquiries are treated as” substitute “ the enquiry is ”.
- (4) In paragraph 8(1) (giving effect to amendments of non-partnership claim) for “of a claim other than a partnership claim being amended under paragraph 7(2) or (3)” substitute “ after the date of issue of a closure notice amending a claim other than a partnership claim under paragraph 7(2) ”.
- (5) In paragraph 8(2) (giving effect to amendments of partnership claim) for “of a claim being amended under paragraph 7(2) or (3)” substitute “ after the date of issue of a closure notice amending a partnership claim under paragraph 7(2) ”.

*Consequential amendments of other enactments*

F<sup>5</sup>35 .....

**Textual Amendments**

**F5** Sch. 29 para. 35 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10 Pt. 2](#) (with Sch. 9 paras. 1-9, 22)

F<sup>6</sup>36 .....

**Textual Amendments**

**F6** Sch. 29 para. 36 repealed (with effect in accordance with Sch. 11 Pt. 2(11) Note of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [Sch. 11 Pt. 2\(11\)](#)

- 37 (1) In Schedule 22 to the Finance Act 1995 (c. 4) (prevention of exploitation of self-assessment transitional provisions), Part 3 (procedural and other provisions) is amended as follows.
- (2) In paragraph 11(2) for “partnership statement” substitute “ partnership return ”.
- (3) In paragraph 11(3)—
- (a) in paragraph (a)—

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- (i) for “an assessment under section 9 of the Management Act” substitute “ a return under section 8 or 8A of the Management Act (personal or trustee return) ”;
  - (ii) for “partnership statement under section 12AB of that Act” substitute “ partnership return ”; and
  - (iii) for “assessment or statement” substitute “return”; and
- (b) for paragraph (b) substitute—  
“ (b) no such return has been so made.”

(4) In paragraph 12(1) for “an assessment made under section 9 of the Management Act (returns to include self-assessment)” substitute “ a return under section 8 or 8A of the Management Act (personal or trustee return) ”.

(5) In paragraph 12(2)—

- (a) in paragraph (a)—
  - (i) for “an assessment under section 9 of the Management Act” substitute “ a return under section 8 or 8A of the Management Act (personal or trustee return) ”; and
  - (ii) for “that assessment” substitute “ that return ”; and
- (b) for paragraph (b) substitute—  
“ (b) no such return has been so made.”

38	F7(1) .....	38
	F7(2) .....	
	F7(3) .....	
	F8(4) .....	

#### Textual Amendments

- F7** Sch. 29 para. 38(1)–(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 2** (with [Sch. 9 paras. 1–9, 22](#))
- F8** Sch. 29 para. 38(4) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 92(h)** (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 12)

39 In section 12(5) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (application of section 31(5A) to (5E) of the 1970 Act in relation to elections under section 12(4))—

- (a) for “(5A) to (5E) of section 31” substitute “ (2) to (7) of section 31D ”, and
- (b) for “subsection (4) of that section” substitute “ subsection (1) of that section ”.

40 In Article 11(5) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (application of section 31(5A) to (5E) of the 1970 Act in relation to elections under Article 11(4))—

- (a) for “(5A) to (5E) of section 31” substitute “ (2) to (7) of section 31D ”, and
- (b) for “subsection (4) of that section” substitute “ subsection (1) of that section ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Part 5.