Finance Act 2013

2013 CHAPTER 29

PART 5

GENERAL ANTI-ABUSE RULE

213 Consequential amendment

(1) Section 42 of TMA 1970 (procedure for making claims etc) is amended as follows.

(2) In subsection (2), for "(3ZB)" substitute " (3ZC) ".

(3) After subsection (3ZB) insert—

"(3ZC) Subsection (2) also does not apply in relation to any claim under section 210 of the Finance Act 2013 (claims for consequential relieving adjustments after counteraction of tax advantage under the general anti-abuse rule)."

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, Section 213.