

SCHEDULE 1  
AMENDMENTS

*Taxes Management Act 1970 c. 9*

**4.** In section 45(1)—

- (a) in subsection (1), the words from “and this section” to the end shall be omitted;
- (b) after subsection (1) there shall be inserted—

“(1A) Nothing in this section applies in relation to proceedings as defined in regulation 2 of the Special Commissioners Regulations but, subject to that, this section applies not only for the purposes of the Taxes Acts but also for the purposes of any other affairs under the care and management of the Board.”.

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(1) Section 45 was amended by paragraph 2 of Schedule 22, and Part XIII of Schedule 23, to the Finance Act 1984.