

SCHEDULE 1

AMENDMENTS

Taxes Management Act 1970 c. 9

- 9.** In section 55(1)—
 - (a) in subsection (6) the word “lawful” shall be omitted;
 - (b) in subsection (11) after the word “Act” there shall be inserted the words “or under regulations made pursuant to section 46A of this Act”.

(1) Section 55 was substituted by section 45(1) of the Finance (No. 2) Act 1975, and the section as substituted was amended by section 68 of the Finance Act 1982 (c. 39), Part XIII of Schedule 23 to the Finance Act 1984, paragraphs 8 and 32 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c. 1), section 156(2) of the Finance Act 1989, section 104(2) of the Finance Act 1990 (c. 29), and (prospectively) paragraph 18 of Schedule 19 to the Finance Act 1994.