STATUTORY INSTRUMENTS

2011 No. 702

The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011

Consequential amendments and repeals

- 8. In section 100 (determination of penalties by officer of the Board)(1)—
 - (a) omit subsection (2)(a); and
 - (b) in subsection (6)(a) omit—
 - (i) "section 93(2), (4) or (5) of this Act", and
 - (ii) "or section 260(1)(b) of the Finance Act 2004".

⁽¹⁾ Section 100 was substituted by section 167 of the Finance Act 1989 (c. 26). Subsection (6)(a) was amended by paragraph 38 of Schedule 19 to the Finance Act 1998 (c. 36), section 91(1) of the Finance Act 2001 (c. 9) and section 260(5) and Part 3 of Schedule 42 to the Finance Act 2004 (c. 12).