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Mr Paul Boateng

Amendment 265

Schedule 13, page 216, line 32, leave out ‘officer or the Board’ and insert ‘Inland Revenue’.

Amendment 266

Schedule 13, page 216, line 37, leave out ‘the officer or the Board’ and insert ‘an officer of the Board’.

SUMMARY

1. The purpose of these amendments is to correct continuity errors in Schedule 13 (information powers for stamp duty land tax).

DETAIL

2. In paragraph 27 “the officer or the Board” at line 32 becomes “the Inland Revenue” at line 34. The amendment ensures consistent use of “Inland Revenue”.
3. Also in paragraph 27, line 37 is amended to bring it into line with section 20B Taxes Management Act 1970.