

**BOARD OF INLAND REVENUE
RESOLUTION 35**

**FINANCE BILL 2004
COMMITTEE
CLAUSE 51**

Amendment	Page	Line
*SC 89	58	12

Paul Boateng

(Brent South - Lab)

Amendment 89

Clause 51, page 58, line 12, leave out ‘paragraph’ and insert ‘section’.

EXPLANATORY NOTE

SUMMARY

1. This amendment corrects a minor error in clause 51.

DETAILS

2. Clause 51(1)(d) refers to a tax advantage being obtained apart from “this paragraph”. Construed literally, that can only be a reference to Clause 51(1)(d) itself. But that does not make sense, as that paragraph does not contain any operative rule.
3. The reference should instead be to the whole of section 51.