



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

SELF ASSESSMENT, GENERAL MANAGEMENT ETC.

Companies

137 Schedules 13 and 16 to the Taxes Act 1988

- (1) Schedule 23 to this Act shall have effect.
- (2) The amendments made by that Schedule shall have effect as respects return periods ending on or after the appointed day for the purposes of Chapter III of Part IV of the Finance Act 1994.
- (3) In subsection (2) above “return period” means—
 - (a) so far as relating to Schedule 13 to the Taxes Act 1988, a period for which a return is required to be made under paragraph 1 of that Schedule; and
 - (b) so far as relating to Schedule 16 to that Act, a period for which a return is required to be made under paragraph 2 of that Schedule.

138 Accounting periods

Schedule 24 to this Act (which makes provision, in connection with self-assessment, in relation to accounting periods) shall have effect.

Status: This is the original version (as it was originally enacted).

139 Surrenders of advance corporation tax

Schedule 25 to this Act (which makes provision, in connection with self-assessment, about surrenders of advance corporation tax) shall have effect.