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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Cross  
Heading: Right of appeal against notice disallowing claim not in return. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 19

#### SELF-ASSESSMENT: CLAIMS AND ENQUIRIES

##### *Right of appeal against notice disallowing claim not in return*

10 <sup>F1</sup>(1) .....

(2) In sub-paragraph (2) of that paragraph, for “making of the amendment under paragraph 7(3) above” there shall be substituted “ date mentioned in sub-paragraph (1) above ”.

(3) In sub-paragraph (3) of that paragraph, for “under this paragraph” there shall be substituted “ against an amendment under paragraph 7(3) above ”.

(4) After sub-paragraph (4) of that paragraph there shall be inserted the following sub-paragraph—

“(5) If, on appeal, it appears to the Commissioners that a claim specified in a notice under paragraph 7(3A) above should have been allowed or disallowed to an extent different from that specified in the notice, the claim shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.”

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#### **Textual Amendments**

**F1** [Sch. 19 para. 10\(1\)](#) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, [Sch. 33 Pt. 2\(13\)](#)

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Right of appeal against notice disallowing claim not in return.