
Status: Point in time view as at 10/07/2003.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 43. (See end of Document for details)

SCHEDULES

SCHEDULE 21

SELF-ASSESSMENT: TIME LIMITS

The Taxation of Chargeable Gains Act 1992 (c. 12)

- 43 In Schedule 4 to the Taxation of Chargeable Gains Act 1992 (deferred charges on gains before 31st March 1982) in paragraph 9(1) (time for making claims)—
- (a) in paragraph (b)—
 - (i) for “any other case” there shall be substituted “ the case of a disposal made by, or a gain treated as accruing to, a person chargeable to corporation tax ”; and
 - (ii) the words “year of assessment or” shall be omitted;
 - (b) after paragraph (b) there shall be inserted—
 - “(c) in the case of a disposal made by, or a gain treated as accruing to, a person who is chargeable to capital gains tax, on or before the first anniversary of the 31st January next following the year of assessment in which the disposal in question is made or the gain in question is treated as accruing,”; and
 - (c) in the words following paragraph (b), after “period” there shall be inserted “ or (as the case may be) on or before such later date ”.

Status:

Point in time view as at 10/07/2003.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 43.