



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

SELF ASSESSMENT, GENERAL MANAGEMENT ETC.

General

121 Returns and self assessment.

- (1) In subsection (1) of section 8 of the ^{M1}Taxes Management Act 1970 (personal return), and in subsection (1) of section 8A of that Act (trustee's return), after the words "year of assessment," there shall be inserted the words " and the amount payable by him by way of income tax for that year, ".
- (2) In subsection (1A) of each of those sections, the words from "and the amounts referred to" to the end shall cease to have effect.
- (3) After that subsection of each of those sections there shall be inserted the following subsection—

“(1AA) For the purposes of subsection (1) above—

- (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and
- (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.”

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(4) For subsection (1) of section 9 of that Act (returns to include self-assessment) there shall be substituted the following subsection—

“(1) Subject to subsection (2) below, every return under section 8 or 8A of this Act shall include a self-assessment, that is to say—

- (a) an assessment of the amounts in which, on the basis of the information contained in the return and taking into account any relief or allowance a claim for which is included in the return, the person making the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) an assessment of the amount payable by him by way of income tax, that is to say, the difference between the amount in which he is assessed to income tax under paragraph (a) above and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.”

[^{F1}(5) In subsection (1)(b) of section 11AA of that Act (return of profits to include self-assessment), for the words “, allowance or repayment of tax” there shall be substituted the words “ or allowance ”.]

(6) In subsection (1)(a) of section 12AA of that Act (partnership return), after the words “so chargeable” there shall be inserted the words “ and the amount payable by way of income tax by each such partner ”.

(7) For subsection (1A) of that section there shall be substituted the following subsection—

“(1A) For the purposes of subsection (1) above—

- (a) the amount in which a partner is chargeable to income tax or corporation tax is a net amount, that is to say, an amount which takes into account any relief or allowance for which a claim is made; and
- (b) the amount payable by a partner by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.”

(8) This section and sections 122, 123, 125 to 127 and 141 below—

- (a) so far as they relate to income tax and capital gains tax, have effect as respects the year 1996-97 and subsequent years of assessment, and
- (b) so far as they relate to corporation tax, have effect as respects accounting periods ending on or after the appointed day for the purposes of Chapter III of Part IV of the ^{M2}Finance Act 1994.

Textual Amendments

F1 [S. 121\(5\)](#) repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(28), Note of the amending Act) by 1998 c. 36, s. 165, [Sch. 27 Pt. III\(28\)](#)

Marginal Citations

M1 1970 c. 9.

M2 1994 c. 9.

Status: Point in time view as at 17/02/2015.

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

122 Notional tax deductions and payments.

- (1) At the end of subsection (1) of section 9 of the ^{M3}Taxes Management Act 1970 (as substituted by section 121(4) above) there shall be inserted the words “ but nothing in this subsection shall enable a self-assessment to show as repayable any income tax treated as deducted or paid by virtue of section 233(1), 246D(1), 249(4), 421(1), 547(5) or 599A(5) of the principal Act. ”
- (2) At the end of subsection (1) of section 59B of that Act (payment of income tax and capital gains tax) there shall be inserted the words “ but nothing in this subsection shall require the repayment of any income tax treated as deducted or paid by virtue of section 233(1), 246D(1), 249(4), 421(1), 547(5) or 599A(5) of the principal Act. ”
- ^{F2}(3)
- ^{F2}(4)
- ^{F2}(5)
- (6) In subsection (1)(b) of section 421 of that Act (taxation of borrower when loan released), for the words “no assessment shall be made on him in respect of” there shall be substituted the words “ he shall not be liable to pay ”.
- (7) The following shall cease to have effect, namely—
 - ^{F3}(a)
 - (b) in subsection (6) of section 599A of that Act (charge to tax: payments out of surplus funds), the words from “subject” to “and”; and
 - (c) subsection (7) of that section.

Textual Amendments

- F2** S. 122(3)-(5) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))
- F3** S. 122(7)(a) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

Marginal Citations

- M3** 1970 c. 9.

123 Liability of partners.

- (1) In subsection (2) of section 12AA of the ^{M4}Taxes Management Act 1970 (partnership return) after the words “with the notice” there shall be inserted the words “ or a successor of his ”.
- (2) In subsection (3) of that section after the words “the partner” there shall be inserted the words “ or a successor of his ”.
- (3) In subsection (7)(a) of that section, the words “any part of” shall cease to have effect.
- (4) At the end of that section there shall be inserted the following subsections—
 - “(11) In this Act “successor”, in relation to a person who is required to make and deliver, or has made and delivered, a return in pursuance of a notice under subsection (2) or (3) above, but is no longer available, means—

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- (a) where a partner is for the time being nominated for the purposes of this subsection by a majority of the relevant partners, that partner; and
- (b) where no partner is for the time being so nominated, such partner as—
 - (i) in the case of a notice under subsection (2) above, is identified in accordance with rules given with that notice; or
 - (ii) in the case of a notice under subsection (3) above, is nominated for the purposes of this subsection by an officer of the Board;
 and “predecessor” and “successor”, in relation to a person so nominated or identified, shall be construed accordingly.

(12) For the purposes of subsection (11) above a nomination under paragraph (a) of that subsection, and a revocation of such a nomination, shall not have effect in relation to any time before notice of the nomination or revocation is given to an officer of the Board.

(13) In this section “relevant partner” means a person who was a partner at any time during the period for which the return was made or is required, or the personal representatives of such a person.”

(5) In subsection (1) of section 12AB of that Act (partnership return to include partnership statement)—

- (a) in paragraph (a), for the words “each period of account ending within the period in respect of which the return is made” there shall be substituted the words “ the period in respect of which the return is made and each period of account ending within that period ”;
- (b) in sub-paragraph (i) of that paragraph, for the words “that period” there shall be substituted the words “ the period in question ”;
- (c) after that sub-paragraph there shall be inserted the following sub-paragraph—
 - “(ia) the amount of the consideration which, on that basis, has accrued to the partnership in respect of each disposal of partnership property during that period,”;

and

- (d) in paragraph (b), after the words “such period” there shall be inserted the words “ as is mentioned in paragraph (a) above ” and after the word “loss,” there shall be inserted the word “ consideration, ”.

^{F4}(6)

^{F4}(7)

(8) In subsection (1)(b) of section 93A of that Act (failure to make partnership return), after the word “he” there shall be inserted the words “ or a successor of his ”.

(9) In subsections (3) and (4) of that section, after the words “the representative partner” there shall be inserted the words “ or a successor of his ”.

(10) In subsection (6) of that section—

- (a) after the words “the representative partner” there shall be inserted the words “ or a successor of his ”; and
- (b) after the words “that partner”, in both places where they occur, there shall be inserted the words “ or successor ”.

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(11) In subsection (7) of that section, for the words “the representative partner had a reasonable excuse for not delivering the return” there shall be substituted the words “the person for the time being required to deliver the return (whether the representative partner or a successor of his) had a reasonable excuse for not delivering it”.

^{F5}(12)

^{F6}(13)

(14) In subsection (1) of section 118 of that Act (interpretation), for the definition of “successor” there shall be substituted the following definition—

““successor”, in relation to a person who is required to make and deliver, or has made and delivered, a return under section 12AA of this Act, and “predecessor” and “successor”, in relation to the successor of such a person, shall be construed in accordance with section 12AA(11) of this Act;”.

Textual Amendments

F4 S. 123(6)(7) 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\(13\)](#)

F5 S. 123(12) repealed (with effect in accordance with s. 97 of the amending Act) by [Finance Act 2007 \(c. 11\), Sch. 27 Pt. 5\(5\)](#)

F6 S. 123(13) repealed (with effect in accordance with s. 97 of the amending Act) by [Finance Act 2007 \(c. 11\), Sch. 27 Pt. 5\(5\)](#)

Marginal Citations

M4 [1970 c. 9.](#)

124 Retention of original records.

- (1) The ^{M5}Taxes Management Act 1970, as it has effect—
- (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment, and
 - (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the ^{M6}Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions),

shall be amended in accordance with the following provisions of this section.

^{F7}(2)

(3) After that subsection there shall be inserted—

“(4A) The records which fall within this subsection are—

(a) any statement in writing such as is mentioned in—

- (i) subsection (1) of section 234 of the principal Act (amount of qualifying distribution and tax credit), or
- (ii) subsection (1) of section 352 of that Act (gross amount, tax deducted, and actual amount paid, in certain cases where payments are made under deduction of tax),

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- which is furnished by the company or person there mentioned, whether after the making of a request or otherwise;
- (b) any certificate or other record (however described) which is required by regulations under section 566(1) of the principal Act to be given to a sub-contractor (within the meaning of Chapter IV of Part XIII of that Act) on the making of a payment to which section 559 of that Act (deductions on account of tax) applies;
- (c) any such record as may be requisite for making a correct and complete claim in respect of, or otherwise requisite for making a correct and complete return so far as relating to, an amount of tax—
- (i) which has been paid under the laws of a territory outside the United Kingdom, or
- (ii) which would have been payable under the law of such a territory but for a relief to which section 788(5) of the principal Act (relief for promoting development and relief contemplated by double taxation arrangements) applies.”
- (4) In subsection (5) of that section (penalty for failure to comply with section 12B(1) or (2A)) for “Subject to subsection (5A)” there shall be substituted “ Subject to subsections (5A) and (5B) ”.
- (5) After subsection (5A) of that section there shall be inserted—
- “(5B) Subsection (5) above also does not apply where—
- (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of subsection (4A) above; and
- (b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.”
- ^{F8}(6)
- (7) In sub-paragraph (4) of that paragraph (penalty for failure to comply with paragraph 2A(1)) at the beginning there shall be inserted “ Subject to sub-paragraph (5) below, ”.
- (8) After that sub-paragraph there shall be inserted—
- “(5) Sub-paragraph (4) above does not apply where—
- (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of section 12B(4A) of this Act; and
- (b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.”
- (9) The amendments made by this section shall not have effect in relation to—
- (a) any time before this Act is passed, or
- (b) any records which a person fails to preserve before this Act is passed.

Textual Amendments

F7 S. 124(2) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 115(2), [Sch. 37 para. 11\(b\)](#); S.I. 2009/402, art. 2

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F8 S. 124(6) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 11(b)**; S.I. 2009/402, art. 2

Marginal Citations

M5 1970 c. 9.

M6 1994 c. 9.

125 Determination of tax where no return delivered.

(1) For subsection (1) of section 28C of the ^{M7}Taxes Management Act 1970 (determination of tax where no return delivered) there shall be substituted the following subsections—

“(1) This section applies where—

- (a) a notice has been given to any person under section 8 or 8A of this Act (the relevant section), and
- (b) the required return is not delivered on or before the filing date.

(1A) An officer of the Board may make a determination of the following amounts, to the best of his information and belief, namely—

- (a) the amounts in which the person who should have made the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) the amount which is payable by him by way of income tax for that year;

and subsection (1AA) of section 8 or, as the case may be, section 8A of this Act applies for the purposes of this subsection as it applies for the purposes of subsection (1) of that section.”

(2) In subsection (3) of that section the words “or 11AA” shall cease to have effect.

^{F9}(3)

(4) After subsection (5) of section 59B of that Act (payment of income tax and capital gains tax) there shall be inserted the following subsection—

“(5A) Where a determination under section 28C of this Act which has effect as a person’s self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.”

Textual Amendments

F9 S. 125(3) repealed (with effect in accordance with s. 92 of the amending Act) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 5(3)**

Marginal Citations

M7 1970 c. 9.

Status: Point in time view as at 17/02/2015.

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

126 PAYE regulations.

- (1) After subsection (9) of section 59A of the Taxes Management Act 1970 (payments on account of income tax) there shall be inserted the following subsection—

“(10) Regulations under section 203 of the principal Act (PAYE) may provide that, for the purpose of determining the amount of any such excess as is mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under that section.”

- (2) After subsection (7) of section 59B of that Act (payment of income tax and capital gains tax) there shall be inserted the following subsection—

“(8) Regulations under section 203 of the principal Act (PAYE) may provide that, for the purpose of determining the amount of the difference mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under that section.”

127 Repayment postponed pending completion of enquiries.

After subsection (4) of section 59B of the ^{M8}Taxes Management Act 1970 (payment of income tax and capital gains tax) there shall be inserted the following subsection—

“(4A) Where in the case of a repayment the return on the basis of which the person’s self-assessment was made under section 9 of this Act is enquired into by an officer of the Board—

- (a) nothing in subsection (3) or (4) above shall require the repayment to be made before the day on which, by virtue of section 28A(5) of this Act, the officer’s enquiries are treated as completed; but
- (b) the officer may at any time before that day make the repayment, on a provisional basis, to such extent as he thinks fit.”

Marginal Citations

M8 1970 c. 9.

128 Claims for reliefs involving two or more years.

- (1) In section 42 of the Taxes Management Act 1970 (procedure for making claims etc.)—

- (a) subsections (3A) and (3B) (which are superseded by subsection (2) below) shall cease to have effect;
- (b) in subsection (7)(a), the words “534, 535, 537A, 538” shall cease to have effect; and
- (c) after subsection (11) there shall be inserted the following subsection—

“(11A) Schedule 1B to this Act shall have effect as respects certain claims for relief involving two or more years of assessment.”

- (2) After Schedule 1A to that Act there shall be inserted, as Schedule 1B, the provisions set out in Schedule 17 to this Act (claims for reliefs involving two or more years).

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- F10(3)
- F10(4)
- F11(5)
- F11(6)
- F11(7)
- F11(8)
- F11(9)
- F11(10)
- F11(11) This section (except subsections (1)(b) and (6) above) and Schedule 17 to this Act have effect as respects claims made (or deemed to be made) in relation to the year 1996-97 or later years of assessment.
- (12) Subsection (1)(b) above has effect as respects claims made in relation to the year 1997-98 or later years of assessment.

Textual Amendments

- F10** S. 128(3)(4) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))
- F11** S. 128(5)-(10) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(6), Note of the amending Act) by [2001 c. 9, s. 110, Sch. 33 Pt. 2\(6\)](#)

129 Claims for medical insurance and vocational training relief.

- (1) Nothing in section 42 of the ^{M9}Taxes Management Act 1970 (procedure for making claims etc.), or Schedule 1A to that Act (claims etc. not included in returns), shall apply in relation to—
- [^{F12}(a) any claim under subsection (6)(b) of section 54 (medical insurance relief) of the ^{M10}Finance Act 1989 (“the 1989 Act”); or]
- [^{F13}(b) any claim under subsection (5)(b) of section 32 (vocational training relief) of the ^{M11}Finance Act 1991 (“the 1991 Act”).]
- (2) In [^{F14}section 54(6)(b) of the 1989 Act and][^{F15}section 32(5)(b) of the 1991 Act], after the words “on making a claim” there shall be inserted the words “ in accordance with regulations ”.
- [^{F16}(3) In section 57(1) of the 1989 Act (medical insurance relief: supplementary), after paragraph (a) there shall be inserted the following paragraph—]
- “(aa) make provision for and with respect to appeals against a decision of an officer of the Board or the Board with respect to a claim under section 54(6)(b) above;”.
- [^{F17}(4) In section 33(1) of the 1991 Act (vocational training relief: supplementary), after paragraph (a) there shall be inserted the following paragraph—]

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“(aa) make provision for and with respect to appeals against a decision of an officer of the Board or the Board with respect to a claim under section 32(5)(b) above;”.]

[^{F16}(5) Subsection (1)(a) above shall not apply in relation to claims made before the coming into force of regulations made by virtue of section 57(1)(aa) of the 1989 Act.]

[^{F17}(6) Subsection (1)(b) above shall not apply in relation to claims made before the coming into force of regulations made by virtue of section 33(1)(aa) of the 1991 Act.]

Textual Amendments

- F12** S. 129(1)(a) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F13** S. 129(1)(b) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**
- F14** Words in s. 129(2) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F15** Words in s. 129(2) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**
- F16** S. 129(3)(5) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F17** S. 129(4)(6) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**

Marginal Citations

- M9** 1970 c. 9.
M10 1989 c. 26.
M11 1991 c. 31.

130 Procedure for giving notices.

(1) Section 42 of, and Schedule 1A to, the Taxes Management Act 1970, as they have effect—

- (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment, and
- (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the ^{M12}Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions),

shall be amended in accordance with the following provisions of this section.

(2) In subsection (7) of section 42 (which contains a list of provisions, claims under which must be made in accordance with subsection (6)) the following words shall cease to have effect, that is to say—

- (a) in paragraph (a), “62A,” and “401,”; and
- (b) in paragraph (c), “30,” “33,” “48, 49,” and “124A,”.

(3) In subsection (10) of that section (section 42 to apply in relation to elections and notices as it applies in relation to claims) the words “and notices” shall cease to have effect.

Status: Point in time view as at 17/02/2015.

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

- (4) In subsection (11) of that section (Schedule 1A to apply as respects any claim, election or notice made otherwise than in a return under section 8 etc) for the words “, election or notice” there shall be substituted “ or election ”.
- (5) In paragraph 1 of Schedule 1A (claims etc. not included in returns), in the definition of “claim”, for the words “means a claim, election or notice” there shall be substituted “ means a claim or election ”.

Marginal Citations

M12 1994 c. 9.

131 Interest on overdue tax.

- (1) Section 110 of the ^{M13}Finance Act 1995 (interest on overdue tax) shall be deemed to have been enacted with the insertion after subsection (3) of the following subsection—
 - “(4) So far as it relates to partnerships whose trades, professions or businesses were set up and commenced before 6th April 1994, subsection (1) above has effect as respects the year 1997-98 and subsequent years of assessment.”
- (2) In subsection (3) of section 86 of the ^{M14}Taxes Management Act 1970 (which was substituted by the said section 110), for the words “section 93” there shall be substituted the words “ section 92 ”.
- (3) In Schedule 19 to the ^{M15}Finance Act 1994, paragraph 23 (which is superseded by the said section 110) shall cease to have effect.

Marginal Citations

M13 1995 c. 4.

M14 1970 c. 9.

M15 1994 c. 9.

132 Overdue tax and excessive payments by the Board.

Schedule 18 to this Act (which amends enactments relating to overdue tax or excessive payments by the Board) shall have effect.

133 Claims and enquiries.

Schedule 19 to this Act (which, for purposes connected with self-assessment, further amends provisions relating to claims and enquiries) shall have effect.

134 Discretions exercisable by the Board etc.

- (1) Schedule 20 to this Act (which in connection with self-assessment modifies enactments by virtue of which a decision or other action affecting an assessment may be or is required to be taken by the Board, or one of their officers, before the making of the assessment) shall have effect.

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- (2) Subject to subsection (3) below, the amendments made by that Schedule shall have effect—
 - (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment; and
 - (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions).
- (3) Paragraphs 22 and 23 of that Schedule shall have effect in relation to shares issued on or after 6th April 1996.

135 Time limits for claims etc.

- (1) Schedule 21 to this Act (which in connection with self-assessment modifies enactments which impose time limits on the making of claims, elections, adjustments and assessments and the giving of notices, and enactments which provide for the giving of notice to the inspector) shall have effect.
- (2) Subject to subsections (3) to (5) below, the amendments made by that Schedule shall have effect—
 - (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment; and
 - (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the ^{M16}Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions).

- ^{F18}(3)
- ^{F18}(4)
- ^{F18}(5)

Textual Amendments

F18 S. 135(3)-(5) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, s. 580, Sch. 4

Marginal Citations

M16 1994 c. 9.

136 Appeals.

Schedule 22 to this Act (which makes provision, in connection with self-assessment, about appeals) shall have effect.

Status:

Point in time view as at 17/02/2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:
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