
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 17

CLAIMS FOR RELIEF INVOLVING TWO OR MORE YEARS

Preliminary

- 1 (1) In this Schedule—
 - (a) any reference to a claim includes a reference to an election or notice; and
 - (b) any reference to the amount in which a person is chargeable to tax is a reference to the amount in which he is so chargeable after taking into account any relief or allowance for which a claim is made.
- (2) For the purposes of this Schedule, two or more claims to which this Schedule applies which are made by the same person are associated with each other in so far as the same year of assessment is the earlier year in relation to each of those claims.
- (3) In sub-paragraph (2) above, any reference to claims to which this Schedule applies includes a reference to amendments and revocations to which paragraph 4 below applies.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 1.