
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Claims not included in returns. (See end of Document for details)

SCHEDULES

SCHEDULE 19

SELF-ASSESSMENT: CLAIMS AND ENQUIRIES

Claims not included in returns

- 8 (1) In Schedule 1A (claims not included in returns), in paragraph 4 (giving effect to claims and amendments), in sub-paragraph (1) for “(1A) and (3)” there shall be substituted “ (1A), (3) and (4) ”.
- (2) In sub-paragraph (2) of that paragraph, for “sub-paragraph (3)” there shall be substituted “ sub-paragraphs (3) and (4) ”.
- (3) After sub-paragraph (3) there shall be inserted the following sub-paragraph—
- “ (4) Nothing in this paragraph applies in relation to a claim or an amendment of a claim if the claim is not one for discharge or repayment of tax.”

F19

Textual Amendments

- F1** [Sch. 19 para. 9](#) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by [2001 c. 9, s. 110](#), [Sch. 33 Pt. 2\(13\)](#)

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Claims not included in returns.