

Status: Point in time view as at 19/07/2011.

Changes to legislation: Finance Act 1996, SCHEDULE 20 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 20

Section 134.

SELF-ASSESSMENT: DISCRETIONS EXERCISABLE BY THE BOARD ETC.

The Taxes Act 1988

1 In section 24(2) of the Taxes Act 1988 (presumption as to sums being paid by way of premium unless the contrary is shown) for “is” there shall be substituted “can be”.

F12

Textual Amendments

F1 Sch. 20 para. 2 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

F23

Textual Amendments

F2 Sch. 20 para. 3 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

4 In section 74(1)(j) of the Taxes Act 1988 (Case I or II of Schedule D: no deduction in respect of debts), in sub-paragraph (i) (deduction allowed for a bad debt proved to be such) the words “proved to be such” shall cease to have effect.

F35

Textual Amendments

F3 Sch. 20 para. 5 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F46

Textual Amendments

F4 Sch. 20 paras. 6-10 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

F47

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Textual Amendments

F4 Sch. 20 paras. 6-10 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F48

Textual Amendments

F4 Sch. 20 paras. 6-10 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F49

Textual Amendments

F4 Sch. 20 paras. 6-10 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F410

Textual Amendments

F4 Sch. 20 paras. 6-10 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

11 In section 186(10) of the Taxes Act 1988 (value of the proceeds of certain disposals)
—
(a) for paragraph (b) there shall be substituted the following paragraph—
“**(b)** any other disposal falling within that subsection is not at arm’s length,”; and
(b) in paragraph (c) for “that sub-paragraph” there shall be substituted “ that subsection ”.

F512

Textual Amendments

F5 Sch. 20 para. 12 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with Sch. 2)

13 In section 257 of the Taxes Act 1988 (personal allowance)—
(a) in subsection (2) (claimant entitled to deduction if he proves that he is 65 or over), and
(b) in subsection (3) (claimant entitled to deduction if he proves that he is 75 or over),
the words “proves that he” shall cease to have effect.
14 (1) Section 257A of the Taxes Act 1988 (married couple’s allowance) shall be amended in accordance with the following provisions of this paragraph.

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[^{F6}(2) In subsection (1) (claimant entitled to reduction if he proves that he is a married man whose wife is living with him) for the words from the beginning to “he is” there shall be substituted “ If the claimant is, for the whole or any part of the year of assessment, ”.]

^{F7}(3)

Textual Amendments

- F6** Sch. 20 para. 14(2) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(3), Note 2 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(3)**
- F7** Sch. 20 para. 14(3) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(g)**

[^{F8}15 In section 257E(1) of the Taxes Act 1988 (claimant entitled to relief if his wife lives with him and he proves that for the year 1989-90 he was entitled as described in paragraph (a) or (b))—

(a) the words “he proves” shall cease to have effect; and

(b) the word “that”, in the first and third places where it occurs in each of paragraphs (a) and (b), shall cease to have effect.]

Textual Amendments

- F8** Sch. 20 para. 15 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(3), Note 2 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(3)**

[^{F9}16 (1) Section 257F of the Taxes Act 1988 (transitional relief: effect of preceding sections where claimant who does not live with his wife proves that paragraphs (a) to (c) apply) shall be amended in accordance with the following provisions of this paragraph.

(2) The words “the claimant proves” shall cease to have effect.

(3) In paragraph (a)—

(a) for “that he” there shall be substituted “ the claimant ”; and

(b) the word “that” in the second place where it occurs shall cease to have effect.

(4) In paragraph (b) the word “that” in the first place where it occurs shall cease to have effect.

(5) In paragraph (c) the word “that” in the first and third places where it occurs shall cease to have effect.]

Textual Amendments

- F9** Sch. 20 para. 16 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(3), Note 2 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(3)**

[^{F10}17 (1) Section 259 of the Taxes Act 1988 (additional relief in respect of children) shall be amended in accordance with the following provisions of this paragraph.

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- (2) In subsection (2) (claimant entitled to reduction if he proves that a qualifying child is resident with him) for the words from “if the claimant” to “he shall be entitled” there shall be substituted
 - (a) the claimant is a person to whom this section applies, and
 - (b) a qualifying child is resident with him for the whole or a part of a year of assessment,

the claimant shall be entitled ”.
- (3) In subsection (6) (circumstances in which the reference in subsection (5) to a child receiving full-time instruction includes a child undergoing training for a trade, profession or vocation) the second paragraph (inspector’s power to require particulars of training) shall cease to have effect.]

Textual Amendments
F10 Sch. 20 para. 17 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(4), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(4)**

[^{F11}18 In section 261A(1) of the Taxes Act 1988 (person who proves that a qualifying child is resident with him in the year in which he and his wife separate is entitled to relief) for “who proves that a qualifying child is resident with him” there shall be substituted “ with whom a qualifying child is resident ”.]

Textual Amendments
F11 Sch. 20 para. 18 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(4), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(4)**

- 19 In section 265(1) of the Taxes Act 1988 (claimant entitled to blind person’s allowance if he proves that he is a registered blind person) the words “proves that he” shall cease to have effect.
- 20 In section 274(4) of the Taxes Act 1988 (effect of war insurance premiums on the limit on relief under section 266 or 273) in the second paragraph (definition of war insurance premiums: to include any part of any premium paid in respect of a life insurance policy which appears to the inspector to be attributable to risks arising from war or war service abroad) for “appears to the inspector to be” there shall be substituted “ is ”.
- 21 In section 278(2) of the Taxes Act 1988 (bar on relief for non-residents not to apply to an individual who satisfies the Board that he or she is a Commonwealth citizen etc) the words “satisfies the Board that he or she” shall cease to have effect.

[^{F12}22

Textual Amendments
F12 Sch. 20 para. 22 repealed (6.4.2007) by **Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 2** (with Sch. 2)

[^{F13}23

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Textual Amendments

F13 Sch. 20 para. 23 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

24 In section 381(4) of the Taxes Act 1988 (no relief unless it is shown that trade was on a commercial basis) the words “it is shown that” shall cease to have effect.

25 (1) In section 384 of the Taxes Act 1988 (restrictions on right of set-off) in subsection (1) (no relief unless it is shown that trade was on a commercial basis and with a view to the realisation of profits) the words “it is shown that” shall cease to have effect.

^{F14}(2)

Textual Amendments

F14 Sch. 20 para. 25(2) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F15}26

Textual Amendments

F15 Sch. 20 paras. 26-29 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F15}27

Textual Amendments

F15 Sch. 20 paras. 26-29 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F15}28

Textual Amendments

F15 Sch. 20 paras. 26-29 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F15}29

Textual Amendments

F15 Sch. 20 paras. 26-29 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F16}30 In section 503(6) of the Taxes Act 1988 (apportionments where a letting relates only in part to holiday accommodation) for “appear to the inspector, or on appeal the Commissioners, to be” there shall be substituted “are ”.]

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Textual Amendments

F16 Sch. 20 para. 30 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)**, Note

- 31 In section 570(2) of the Taxes Act 1988 (schemes for rationalizing industry: treatment of certain payments made under such schemes)—
 - (a) the words “on a claim it is shown in accordance with the provisions of Part II of Schedule 21 that” shall cease to have effect;
 - (b) after “the Tax Acts” there shall be inserted “ and a claim is made to that effect, ”;
 - (c) for “that Schedule”, where those words first occur, there shall be substituted “ Schedule 21 ”; and
 - (d) at the end there shall be added—

“and paragraph 6 of that Schedule applies for the purposes of this subsection as it applies for the purposes of that Schedule.”

- 32 In section 582(2)(b) of the Taxes Act 1988 (cases where retention of funding bonds is impracticable)—
 - (a) the words “the Board are satisfied that” shall cease to have effect; and
 - ^{F17}(b)

Textual Amendments

F17 Sch. 20 para. 32(b) repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 3 Pt. 1** (with **Sch. 2**)

^{F18}33

Textual Amendments

F18 Sch. 20 para. 33 repealed (with effect in accordance with s. 1329(1) of the amending Act) by **Corporation Tax Act 2009 (c. 4)**, s. 1329(1), **Sch. 3 Pt. 1** (with **Sch. 2 Pts. 1, 2**)

^{F19}34

Textual Amendments

F19 Sch. 20 para. 34 repealed (6.4.2005) by **Income Tax (Trading and Other Income) Act 2005 (c. 5)**, s. 883(1), **Sch. 3** (with **Sch. 2**)

^{F20}35

Textual Amendments

F20 Sch. 20 para. 35 repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 3 Pt. 1** (with **Sch. 2**)

^{F21}36

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Textual Amendments

F21 Sch. 20 para. 36 omitted (with effect in accordance with s. 66(8) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 66(4)(g)(i)

F2237

Textual Amendments

F22 Sch. 20 para. 37 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

- 38 (1) Section 812 of the Taxes Act 1988 (withdrawal of right to tax credit of certain non-resident companies connected with unitary states) shall be amended in accordance with the following provisions of this paragraph.
- (2) In subsection (4), paragraph (a) (one of the conditions for the withdrawal of the right to tax credit treated as being satisfied unless, on making a claim under section 213(3), the claimant proves otherwise to the satisfaction of the Board) shall cease to have effect.
- (3) In subsection (7) (power to substitute one of two sets of provisions for subsections (3) and (4)) for the words following “there shall be substituted” there shall be substituted either the following subsection—
- “(3) A company shall be treated as having a qualifying presence in a unitary state if it is liable in such a state to a tax charged on its income or profits by whatever name called for any period ending after the relevant date for which that state charges tax.”;
- or the following subsections—
- “(3) A company shall be treated as having a qualifying presence in a unitary state if it has its principal place of business in such a state at any time after the relevant date.
- (4) For the purposes of subsection (3) above the principal place of business of a company shall include both the place where central management and control of the company is exercised and the place where the immediate day-to-day management of the company as a whole is exercised.”.

F2339

Textual Amendments

F23 Sch. 20 para. 39 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 10 Pt. 1 (with Sch. 9 paras. 1-9, 22)

F2440

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Textual Amendments

F24 Sch. 20 para. 40 repealed (28.7.2000 with effect as mentioned in s. 59 of the amending Act) by 2000 c. 17, s. 156, **Sch. 40 Pt. II(3)** Note

F25 41

Textual Amendments

F25 Sch. 20 para. 41 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by **Income Tax (Earnings and Pensions) Act 2003 (c. 1)**, s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F26 42

Textual Amendments

F26 Sch. 20 para. 42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by **Income Tax (Earnings and Pensions) Act 2003 (c. 1)**, s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

43 In Schedule 21 to the Taxes Act 1988 (tax relief in connection with schemes for rationalizing industry and other redundancy schemes), paragraph 3 (no relief in respect of payments under schemes unless certain amounts are shown) shall cease to have effect.

The Capital Allowances Act 1990

F27 44

Textual Amendments

F27 Sch. 20 para. 44 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, s. 580, **Sch. 4**

The Taxation of Chargeable Gains Act 1992

45 In the following provisions of this Schedule “the Gains Act” means the ^{M1}Taxation of Chargeable Gains Act 1992.

Marginal Citations

M1 1992 c. 12.

46 In section 30(4) of the Gains Act (section not to apply if it is shown that there was no tax avoidance purpose) for “if it is shown that” there shall be substituted “ in a case where ”.

47 In each of—
(a) subsections (5) and (6) of section 30 of the Gains Act (consideration to be increased or reduced by such amount as appears to the inspector etc to be just and reasonable),

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F28(b)

F28(c)

for “appears to the inspector, or on appeal the Commissioners concerned, to be”
there shall be substituted “ is ”.

Textual Amendments

F28 Sch. 20 para. 47(b)(c) repealed (with effect in accordance with Sch. 9 para. 6 of the amending Act) by Finance Act 2011 (c. 11), Sch. 9 para. 5(a)

- 48 In section 48 of the Gains Act (consideration due after time of disposal and irrecoverable consideration) for the words following “if any part of the consideration so brought into account” there shall be substituted “ subsequently proves to be irrecoverable, there shall be made, on a claim being made to that effect, such adjustment, whether by way of discharge or repayment of tax or otherwise, as is required in consequence. ”
- 49 In section 49 of the Gains Act (contingent liabilities) for subsection (2) (adjustment to be made if it is shown to the satisfaction of the inspector that a contingent liability has become enforceable) there shall be substituted—
“(2) If any such contingent liability subsequently becomes enforceable and is being or has been enforced, there shall be made, on a claim being made to that effect, such adjustment, whether by way of discharge or repayment of tax or otherwise, as is required in consequence.”
- 50 In section 52(4) of the Gains Act (apportionments by such method as appears to the inspector etc to be just and reasonable) the words “such method as appears to the inspector or on appeal the Commissioners concerned to be” shall cease to have effect.
- 51 In section 116(13) of the Gains Act (subsection (12) not to apply where inspector, being satisfied sum is comparatively small, so directs) the words “the inspector is satisfied that” and “and so directs,” shall cease to have effect.
- 52 (1) In section 122 of the Gains Act (distribution which is not a new holding) in subsection (2) (treatment of distributions which the inspector is satisfied are comparatively small) the words “the inspector is satisfied that” and “and so directs” shall cease to have effect.
(2) Subsection (3) of that section (appeals from decisions of inspectors under subsection (2)) shall cease to have effect.
(3) In subsection (4)(a) of that section (subsections (2) and (3) not to apply in certain cases) for “subsections (2) and (3)” there shall be substituted “ subsection (2) ”.
- 53 (1) In section 133 of the Gains Act (premiums on conversion of securities) in subsection (2) (treatment of premiums which the inspector is satisfied are comparatively small) the words “the inspector is satisfied that” and “and so directs” shall cease to have effect.
(2) Subsection (3) of that section (appeals from decisions of inspectors under subsection (2)) shall cease to have effect.
(3) In subsection (4)(a) of that section (subsections (2) and (3) not to apply in certain cases) for “subsections (2) and (3)” there shall be substituted “ subsection (2) ”.

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- 54 In each of sections 150(10)(a) and 150A(9)(a) of the Gains Act (reductions in relief to be apportioned in such a way as appears to the inspector etc to be just and reasonable) for “such a way as appears to the inspector, or on appeal to the Commissioners concerned, to be” there shall be substituted “ a way which is ”.
- 55 In section 164F(8)(a) of the Gains Act (section not to apply where it is shown that winding up etc is bona fide) the words “it is shown that” shall cease to have effect.
- 56 In section 164FG of the Gains Act (multiple claims for reductions under section 164A(2) or 164F(10A) of the Gains Act) in subsection (2) (reductions to be treated as claimed separately in such sequence as the claimant elects or an officer of the Board in default of an election determines) the words “or an officer of the Board in default of an election determines” shall cease to have effect.
- 57 (1) In each of subsections (4) and (6) of section 176 of the Gains Act (losses or gains on disposals where there have been depreciatory transactions to be reduced to such extent as appears to the inspector etc to be just and reasonable) for “appears to the inspector, or, on appeal, the Commissioners concerned, to be” there shall be substituted “ is ”.
- (2) In subsection (5) of that section (footing on which decision under subsection (4) is to be made) for “The inspector or the Commissioners shall make the decision under subsection (4) above” there shall be substituted “ A reduction under subsection (4) above shall be made ”.
- 58 In section 181(1)(b) of the Gains Act (sections 178 and 179 not to apply where it is shown that merger was bona fide) the words “it is shown that”, and the word “that” in the second place where it occurs, shall cease to have effect.
- 59 (1) Section 222 of the Gains Act (relief on disposal of residence and land up to the permitted area, which is 0.5 of a hectare) shall be amended in accordance with the following provisions of this paragraph.
- (2) For subsection (3) (which provides for the permitted area in certain cases to be such area, larger than 0.5 of a hectare, as the Commissioners may determine) there shall be substituted—
- “(3) Where the area required for the reasonable enjoyment of the dwelling-house (or of the part in question) as a residence, having regard to the size and character of the dwelling-house, is larger than 0.5 of a hectare, that larger area shall be the permitted area.”
- (3) In subsection (5) (determination of individual’s main residence)—
- (a) paragraph (b) (which, subject to conclusive notice by the individual under paragraph (a), provides for the question to be determined by an inspector), and
- (b) the words following that paragraph (right of appeal against inspector’s determination),
- shall cease to have effect.
- (4) In subsection (6), paragraph (b) (further provision about the right of appeal against determinations under subsection (5)(b)) and the word “and” immediately preceding it shall cease to have effect.
- 60 In section 224(2) of the Gains Act (adjustment of relief given by section 223 for changes occurring during period of ownership) for “may be adjusted in such manner

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- as the Commissioners concerned may consider to be just and reasonable” there shall be substituted “ may be adjusted in a manner which is just and reasonable ”.
- 61 In section 226 of the Gains Act (relief in respect of private residence occupied by dependent relative before 6th April 1988) subsection (5) (power of inspector, before granting a claim for relief under that section, to require claimant to show that granting the claim will not preclude relief to claimant’s wife or husband) shall cease to have effect.
- 62 In section 241(7) of the Gains Act (apportionments where a letting relates only in part to holiday accommodation) for “appear to the inspector, or on appeal the Commissioners, to be” there shall be substituted “ are ”.
- 63 (1) In section 271 of the Gains Act (miscellaneous exemptions) in subsections (1)(g) and (2), for “such extent as the Board are satisfied” there shall be substituted “ the extent ”.
- (2) In subsection (2) of that section, in the second paragraph, the words “the Board are satisfied that” shall cease to have effect.
- 64 In section 279(1) of the Gains Act (claimant for deduction in respect of gains accruing from the disposal of foreign assets must show that conditions in subsection (3) are satisfied) for paragraph (b) there shall be substituted—
- “(b) the person charged or chargeable makes a claim, and
 - (c) the conditions set out in subsection (3) below are, so far as applicable, satisfied as respects those gains (“the qualifying gains”);”.
- 65 In section 280 of the Gains Act (payment of tax by instalments where consideration payable by instalments) for “if the person making the disposal satisfies the Board that he would otherwise suffer undue hardship, the tax on a chargeable gain accruing on the disposal may, at his option,” there shall be substituted “ at the option of the person making the disposal, the tax on a chargeable gain accruing on the disposal may ”.
- [^{F29}66 (1) Schedule 6 to the Gains Act (retirement relief) shall be amended in accordance with the following provisions of this paragraph.
- (2) In paragraph 3, in sub-paragraphs (1), (3) and (4) (under each of which a person is treated as having retired on ill-health grounds if, on production of such evidence as the Board may reasonably require, the Board are satisfied as there mentioned)—
- (a) the words “on production of such evidence as the Board may reasonably require, the Board are satisfied” shall cease to have effect, and
 - (b) for “that he” (in each place where those words occur) there shall be substituted “ he ”.
- (3) At the end of that paragraph there shall be added—
- “(5) In any case where—
 - (a) an officer of the Board gives notice to any person under section 9A(1) of, or paragraph 5(1) of Schedule 1A to, the Management Act (notice of intention to enquire into a return or claim or an amendment of a return or claim), and
 - (b) the enquiry to any extent relates to the question whether or not a person falls to be treated as having retired on ill-health grounds by virtue of the foregoing provisions of this paragraph,

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then, without prejudice to any other powers of such an officer in relation to such an enquiry, an officer of the Board may at the same or any subsequent time by notice in writing require that person, within such time (which shall not be less than 30 days) as may be specified in the notice, to produce such evidence relating to the question mentioned in paragraph (b) above as may reasonably be specified in the notice.”

- (4) In paragraph 10 (limitation of retirement relief in certain cases)—
 - (a) in sub-paragraph (1) for “appears to the Board to be” there shall be substituted “is”; and
 - (b) in sub-paragraph (2) for “the Board shall have regard” there shall be substituted “regard shall be had”.]

Textual Amendments

F29 Sch. 20 para. 66 repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(31), Note of the amending Act) by [1998 c. 36, s. 165](#), [Sch. 27 Pt. III\(31\)](#)

67 In Schedule 8 to the Gains Act (leases) in paragraph 10(2) (presumption as to sums being paid by way of premium unless the contrary is shown) for the words following “in so far as” there shall be substituted “ other sufficient consideration for the payment can be shown to have been given ”.

The Finance Act 1993

68 **F30**

Textual Amendments

F30 Sch. 20 paras. 68-70 repealed (24.7.2002 with effect in accordance with s. 79(3) of and Sch. 23 to the repealing Act) by [Finance Act 2002 \(c. 23\), s. 141](#), [Sch. 40 Pt. 3\(10\)](#)

69 **F31**

Textual Amendments

F31 Sch. 20 paras. 68-70 repealed (24.7.2002 with effect in accordance with s. 79(3) of and Sch. 23 to the repealing Act) by [Finance Act 2002 \(c. 23\), s. 141](#), [Sch. 40 Pt. 3\(10\)](#)

70 **F32**

Textual Amendments

F32 Sch. 20 paras. 68-70 repealed (24.7.2002 with effect in accordance with s. 79(3) of and Sch. 23 to the repealing Act) by [Finance Act 2002 \(c. 23\), s. 141](#), [Sch. 40 Pt. 3\(10\)](#)

The Finance Act 1994

71 **F33**

Status: Point in time view as at 19/07/2011.

Changes to legislation: Finance Act 1996, SCHEDULE 20 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

F33 Sch. 20 para. 71 repealed (24.7.2002 with effect in accordance with s. 83(3) of the repealing Act) by [Finance Act 2002 \(c. 23\)](#), s. 141, **Sch. 40 Pt. 3(13)**

Status:

Point in time view as at 19/07/2011.

Changes to legislation:

Finance Act 1996, SCHEDULE 20 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.