

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 20

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”.

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