

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 32. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 20

SELF-ASSESSMENT: DISCRETIONS EXERCISABLE BY THE BOARD ETC.

*The Taxes Act 1988*

- 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
  - <sup>F1</sup>(b) .....

---

**Textual Amendments**

- F1** Sch. 20 para. 32(b) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 32.