

Status: Point in time view as at 06/09/1999.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 20

SELF-ASSESSMENT: DISCRETIONS EXERCISABLE BY THE BOARD ETC.

The Taxes Act 1988

- 7 In section 145(7) of the Taxes Act 1988 (living accommodation provided for employee deemed to be provided by reason of his employment for the purposes of section 145(1) unless it can be shown that it is a case falling within paragraph (a) or (b)) in paragraphs (a) and (b) the words “it can be shown that” shall cease to have effect.

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