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*Status: Point in time view as at 29/04/1996.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 32

#### EQUALISATION RESERVES

- 2 In the second column of the Table in section 98 of the <sup>M1</sup>Taxes Management Act 1970 (penalties in respect of certain information provisions), after the entry relating to regulations under section 431E(1) or 441A(3) of the Taxes Act 1988 there shall be inserted the following entries—

“regulations under section 444BB;  
regulations under section 444BD;”.

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**Marginal Citations**

**M1** 1970 c. 9.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 2.