
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1996, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

TRANSFER OF CHARGE UNDER SCHEDULE C TO SCHEDULE D

Amendments of the Taxes Act 1988

- 21 (1) In section 516 (government securities held by non-resident central banks), in subsection (1), for “dividends (within the meaning of Schedule C) paid out of the public revenue of the United Kingdom where they are” there shall be substituted “income from securities which is payable out of the public revenue of the United Kingdom and which is”.
- (2) In subsection (2) of that section, for “such dividends” there shall be substituted “such income”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 21.