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

SCHEDULES

SCHEDULE 41

REPEALS

PART VIII

MISCELLANEOUS

(1) Rates of interest

Chapter	Short title	Extent of repeal
1994 c. 9.	The Finance Act 1994.	In Schedule 6, paragraph 11. In Schedule 7, paragraph 21(5).
1994 c. 23.	The Value Added Tax Act 1994.	Section 74(6).

Subsection (7) of section 197 of this Act applies in relation to these repeals as it applies in relation to subsection (6) of that section.

(2) Banks

Chapter	Short title	Extent of repeal
1984 c. 51.	The Inheritance Tax Act 1984.	In section 157(5), paragraph (b) and the word “and” immediately preceding it.
1987 c. 22.	The Banking Act 1987.	In Schedule 6, paragraph 17.

These repeals have effect in accordance with Schedule 37 to this Act.

(3) Quotation and listing of securities

Chapter	Short title	Extent of repeal
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	Section 288(4).

This repeal has effect in relation to times falling on or after 1st April 1996.

(4) Enactment of extra-statutory concessions

Chapter	Short title	Extent of repeal
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1891 c. 38.	The Stamp Duties Management Act 1891.	In section 9(7)(e), the words from “which is inadvertently” to “executed and duly stamped, or”.
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	<p>In section 72(5), the word “life” in the third place where it occurs.</p> <p>In section 73(2), the word “life”.</p> <p>Section 75.</p> <p>In section 254—</p> <p>(a) in subsections (6) and (7), the words “the inspector is satisfied that”;</p> <p>(b) in subsection (8), the words “in the inspector’s opinion”; and</p> <p>(c) in subsection (11), the words “the inspector was satisfied that”, “by the inspector” and “he was satisfied that”.</p>

These repeals have effect in accordance with Schedule 39 to this Act.

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