

SCHEDULE 2

AMENDMENTS TO FA 1996

- 11.**—(1) Paragraph 12J (interpretation) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) after “12I” insert “and this paragraph”, and
 - (b) in sub-paragraph (b) omit “(except in paragraph 12B)”.
- (3) In sub-paragraph (2) omit “and sub-paragraph (1) above”.