
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1996, Paragraph 51. (See end of Document for details)*

SCHEDULES

SCHEDULE 20

SELF-ASSESSMENT: DISCRETIONS EXERCISABLE BY THE BOARD ETC.

The Taxation of Chargeable Gains Act 1992

- 51 In section 116(13) of the Gains Act (subsection (12) not to apply where inspector, being satisfied sum is comparatively small, so directs) the words “the inspector is satisfied that” and “and so directs,” shall cease to have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 51.