

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 56. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 20

SELF-ASSESSMENT: DISCRETIONS EXERCISABLE BY THE BOARD ETC.

#### *The Taxation of Chargeable Gains Act 1992*

- 56 In section 164FG of the Gains Act (multiple claims for reductions under section 164A(2) or 164F(10A) of the Gains Act) in subsection (2) (reductions to be treated as claimed separately in such sequence as the claimant elects or an officer of the Board in default of an election determines) the words “or an officer of the Board in default of an election determines” shall cease to have effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 56.