

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 64. (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*

- 64 In section 279(1) of the Gains Act (claimant for deduction in respect of gains accruing from the disposal of foreign assets must show that conditions in subsection (3) are satisfied) for paragraph (b) there shall be substituted—
- “(b) the person charged or chargeable makes a claim, and
  - (c) the conditions set out in subsection (3) below are, so far as applicable, satisfied as respects those gains (“the qualifying gains”);”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 64.