

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Cross  
Heading: Meaning of “brought into account” in sections 83AA and 83AB. (See end of Document for details)

---

## SCHEDULES

### <sup>F1</sup>SCHEDULE 31

.....

---

#### Textual Amendments

**F1** Sch. 31 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(g)(v)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:  
Meaning of “brought into account” in sections 83AA and 83AB.