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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Paragraph 18. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### TRANSFER OF CHARGE UNDER SCHEDULE C TO SCHEDULE D

##### *Amendments of the Taxes Act 1988*

- 18 In section 474 (treatment of tax-free income), subsections (1) and (3) shall be omitted.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 18.