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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Paragraph 32. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

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

##### *Commencement, etc.*

- 32 Subject to paragraphs 33 and 34 below, this Schedule has effect—
- (a) for the purposes of income tax, for the year 1996-97 and subsequent years of assessment;
  - (b) for the purposes of corporation tax, for accounting periods ending after 31st March 1996.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 32.