



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

SELF ASSESSMENT, GENERAL MANAGEMENT ETC.

General

135 Time limits for claims etc.

- (1) Schedule 21 to this Act (which in connection with self-assessment modifies enactments which impose time limits on the making of claims, elections, adjustments and assessments and the giving of notices, and enactments which provide for the giving of notice to the inspector) shall have effect.
- (2) Subject to subsections (3) to (5) below, the amendments made by that Schedule shall have effect—
 - (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment; and
 - (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the ^{M1}Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions).

^{F1}(3)

^{F1}(4)

^{F1}(5)

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1996, Section 135. (See end of Document for details)

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Textual Amendments

F1 [S. 135\(3\)-\(5\)](#) repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by [2001 c. 2, s. 580, Sch. 4](#)

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Marginal Citations

M1 [1994 c. 9.](#)

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