Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 12. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 22

SELF-ASSESSMENT: APPEALS

### Commencement of Schedule

- 12 This Schedule has effect in relation to—
  - (a) any proceedings relating to the year 1996-97 or any subsequent year of assessment, and
  - (b) any proceedings relating to an accounting period ending on or after the day appointed under section 199 of the MIFinance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment).

### **Marginal Citations**

**M1** 1994 c. 9.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 12.