

## SCHEDULES

### SCHEDULE 15

Section 537.

#### CONSEQUENTIAL AMENDMENTS

##### *Betterment levy*

- 1 In section 51 of the Land Commission Act 1967 (interest on betterment levy), after subsection (2) insert—
- “(2A) Interest payable to the Commission by virtue of this section at the rate determined by the Betterment Levy (Rate of Interest) (No. 2) Order 1969, or by any subsequent order under subsection (2) above, shall be paid without deduction of income tax.”

##### *Reserved taxes for purposes of Government of Ireland Act 1920*

- 2 In the Government of Ireland Act 1920, after section 22(1) insert—
- “(1A) This Act shall have effect as if the capital gains tax and corporation tax were included among the taxes mentioned in subsection (1) above.”

##### *Friendly societies and trade unions*

- 3 (1) In section 26(2) of the Finance Act 1956, for the words from the beginning to " ceases to be paid " substitute—
- “(2) If, in the event of a dissolution of any registered friendly society or registered trade union, any approved annuity as defined in section 226(13) of the Income and Corporation Taxes Act 1970 ceases to be paid,”.
- (2) For section 29(9) of the Finance Act 1966 substitute—
- “(9) Part II of Schedule 8 to this Act shall be construed in accordance with subsections (2) and (3) of section 337 of the Income and Corporation Taxes Act 1970.”.
- (3) For paragraph 5(4)(b) of Schedule 8 to the Finance Act 1966 substitute—
- “(b) any approved annuities as defined in section 226(13) of the Income and Corporation Taxes Act 1970.”.

##### *Post-war credits*

- 4 In the Income Tax (Repayment of Post-War Credits) Act 1959, after section 1(6) insert—
- “(6A) Notwithstanding any other enactment relating to summary jurisdiction, proceedings for an offence under subsection (6) above may be commenced at any time within three years from the time when the offence was committed.”

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*Status: This is the original version (as it was originally enacted).*

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*Capital allowances*

- 5 (1) The Capital Allowances Act 1968 shall be amended as follows.
- (2) In section 6(5)(a), for " Case VIII of Schedule D " substitute " Schedule A ".
- (3) For section 12(3) substitute—
- “(3) The reference in this section to the permanent discontinuance of a trade does not include a reference to the happening of any event which, by virtue of section 154 or 251(1) of the principal Act (changes in persons carrying on a trade, and special rules for corporation tax), is to be treated as equivalent to the discontinuance of the trade.”
- (4) At the end of section 15 add—
- “(4) Section 42 of the Taxes Management Act 1970 shall apply to any claim under this section for relief from corporation tax, but, without prejudice to section 71(3) of this Act, not to any other claim under this section.”
- (5) In section 48(1), for paragraphs (a) and (b) substitute " of section 154 or 251(1) of the principal Act (changes in persons carrying on a trade, and special rules for corporation tax) ".
- (6) In section 67(3), for the words from the beginning to " permanently discontinued " substitute—
- “(3) For the purposes of this section, a trade shall not be treated by virtue of section 154 or 251(1) of the principal Act (changes in persons carrying on a trade, and special rules for corporation tax) as permanently discontinued”.
- (7) In section 69, in the definitions of " agricultural income " and " forestry income", for " Case VIII of Schedule D" substitute " Schedule A ".
- (8) At the end of section 70(3) add—
- “Section 42 of the Taxes Management Act 1970 shall not apply to any such claim.”.
- (9) In section 71(3), for the words from "made to the inspector" to the end of the proviso substitute " (that is to say, a claim to which section 42 of the Taxes Management Act 1970 applies) ".
- (10) In section 74(3), for " may claim" substitute " may, on making a claim (to which section 42 of the Taxes Management Act 1970 applies), require ".
- (11) In section 74(4), for "Part IV of the Finance Act 1965 " substitute " the Corporation Tax Acts ".
- (12) In section 79(1), for paragraphs (a) and (b) substitute " of section 154 or 251(1) of the principal Act (changes in persons carrying on a trade, and special rules for corporation tax) ".
- (13) At the end of section 100 add—
- “(5) In this Act " the principal Act" means the Income and Corporation Taxes Act 1970.”.
- (14) In paragraph 8(1)(a) of Schedule 2, before " Schedule D" insert " Schedule A or ".

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*Status: This is the original version (as it was originally enacted).*

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### *Chargeable gain*

- 6 (1) In section 39 of the Finance Act 1965—
- (a) in subsection (1), for " sections 347 and 348 of the Income Tax Act 1952 (double taxation relief and unilateral relief), with Schedules 16 and 17 to that Act" substitute " Chapters I and II of Part XVIII of the Income and Corporation Taxes Act 1970 as they apply for the purposes of income tax ",
  - (b) in subsection (2), for " the said section 347" substitute " section 347 of the Income Tax Act 1952 ",
  - (c) in subsection (3), for " the said provisions of the Income Tax Act 1952" substitute " the said Chapters I and II ", and for " those provisions of the Income Tax Act 1952 " substitute " those Chapters, " and
  - (d) in subsection (4), for "Section 353 of the Income Tax Act 1952" substitute " Section 518 of the Income and Corporation Taxes Act 1970 ".
- (2) In section 45(1) of the Finance Act 1965, insert the following definitions (after those of " company " and " control " respectively)—
- “close company ' has the meaning given by sections 282 and 283 of the Income and Corporation Taxes Act 1970 ;”
  - “inspector ' means any inspector of taxes ;”.
- (3) At the end of paragraph 4 of Schedule 6 to the Finance Act 1965 add—
- “(3) Except as provided by section 269 of the Income and Corporation Taxes Act 1970 (companies: interest charged to capital), no payment of interest shall be allowable under this paragraph.”.
- (4) In paragraph 6(b) of Schedule 13 to the Finance Act 1967, for " paragraph 2(1) of Schedule 13 to that Act" substitute " section 273(1) of the Income and Corporation Taxes Act 1970 " ; and (in consequence), in paragraph 6(c) of that Schedule, for " that Act" substitute " the Finance Act 1965 ".
- (5) In paragraph 23(1) of Schedule 12 to the Finance Act 1968, for paragraph (b) substitute the following—
- “(b) ' group ' shall be construed in accordance with subsections (1) (without paragraph (a)), (3) and (4) of section 272 of the Income and Corporation Taxes Act 1970.”
- (6) In paragraph 22(3) of Schedule 19 to the Finance Act 1969, for " the said paragraph 7(2) of Schedule 7 " substitute " paragraph 7(2) of Schedule 7 to the Finance Act 1965 or section 267 of the Income and Corporation Taxes Act 1970 ".
- 7 Section 207 of this Act (residence) shall apply in relation to capital gains tax as it applies for the purposes mentioned in that section.

### *Estate Duty*

- 8 In section 37(3) of the Finance Act 1958, for the reference to subsection (1) of that section substitute a reference to section 215(1) of this Act.
- 9 (1) In section 88(2) of the Finance Act 1965 (consequential amendments for estate duty), for the reference to Part IV of the Finance Act 1965 substitute a reference to the Corporation Tax Acts.
- (2) Nothing in this Act shall affect the operation of section 58(1) of the Finance Act 1940.

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*Status: This is the original version (as it was originally enacted).*

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*General powers of amendment in Acts relating to overseas countries*

- 10 Where under any Act passed before this Act and relating to a country or territory outside the United Kingdom there is a power to affect Acts passed or in force before a particular time, or instruments made or having effect under such Acts, and the power would, but for the passing of this Act or the Taxes Management Act 1970, have included power to change the law which is reproduced in, or is made or has effect under, this Act or the said Taxes Management Act, then that power shall include power to make such provision as will secure the like change in the law reproduced in, or made or having effect under, this Act or the said Taxes Management Act, notwithstanding that neither Act is an Act passed or in force before that time.

*Translation of references to enactments repealed and re-enacted*

- 11 In the enactments specified in column 1 of the following Table, for the words in column 2 substitute the words in column 3, adding, except as otherwise indicated—
- (a) for those in Part I of the Table, " of the Taxes Management Act 1970 ", and
- (b) for those in Part II, " of the Income and Corporation Taxes Act 1970 ", or, in the case of enactments contained in the Capital Allowances Act 1968, " of the principal Act ",
- (but in all cases saying " to ", instead of " of", if the substituted words refer to a Schedule rather than a section).

TABLE

**PART I**

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of the Taxes Management Act 1970</i>
<i>The Post Office Savings Bank Act 1954 (1954 c. 62)</i>		
In the Post Office Savings Bank Act 1954		
section		
10(2)	subsection (3) of section twenty-nine of the Income Tax Act 1952.	section 17(3).
<i>The Finance Act 1965 (1965 c. 25)</i>		
In the Finance Act 1965		
section		
45(1)	section 373 of the Income Tax Act 1952.	section 82.
Schedule 10 paragraph		
3(3)	section 7 or section 9(6) of the Income Tax Management Act 1964.	section 8 or 42(5).

*Status: This is the original version (as it was originally enacted).*

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of the Taxes Management Act 1970</i>
4(1)	sections 495 to 497 of the Income Tax Act 1952 as applied by this Schedule.	Part IX (except sections 87 and 88).
<i>The National Insurance Act 1965 (1965 c. 51)</i>		
In the National Insurance Act 1965		
section		
15(3)	Sections 46 and 47 of the Finance Act 1960.	Section 98.
<i>The Finance Act 1966 (1966 c. 18)</i>		
In the Finance Act 1966		
Schedule 6		
paragraph		
23(3)	Section 50 of the Finance Act 1960.	Section 99.
23(4)	Sections 47(3) and 48(3) of the Finance Act 1960. the said section 47.	Subsections (1) and (2) of section 97. section 95 of that Act (without adding more words).
23(5)	Section 58 of the Finance Act 1960.	Section 88.
<i>The National Insurance Act (Northern Ireland) 1966 (1966 c. 6 (N.I.))</i>		
In the National Insurance Act (Northern Ireland) 1966		
section		
14(3)	Sections 46 and 47 of the Finance Act 1960.	Section 98.
<i>The Finance Act 1968 (1968 c. 44)</i>		
In the Finance Act 1968		
section		
43(11)	Part III of the Finance Act 1960.	Part X.
column 2 of Schedule 6 to that Act	column 1 of the Table in section 98 of that Act (without adding more words).	
the said Part III	the said Part X (without adding more words).	

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<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of the Taxes Management Act 1970</i>
46(4)	section 9 of the Income Tax Management Act 1964.	section 42.
50(4)	Part III of the Finance Act 1960.  column 2 of Schedule 6 to that Act  the said Part III.	Part X.  column 1 of the Table in section 98 of that Act (without adding more words).  the said Part X (without adding more words).

**PART II**

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
<i>The Finance Act 1952 (1952 c. 33)</i>		
In the Finance Act 1952		
section		
30(4)	section one hundred and fifty-seven of the Income Tax Act 1952 (or section one of the Income Tax (Employments) Act 1943).	section 204.
<i>The Ministerial Salaries and Members' Pensions Act 1965 (1965 c. 11)</i>		
In the Ministerial Salaries and Members' Pensions Act 1965		
section		
13(1)(a)	section 379 of the Income Tax Act 1952.	section 208.
<i>The Finance Act 1965 (1965 c. 25)</i>		
In the Finance Act 1965		
section		
20(2) proviso.	Part XHI of the Income Tax Act 1952.	Part XVIII.
21(2)	section 525(1)(b) of the Income Tax Act 1952.  Part VIII of the Income Tax Act 1952.	section 530(1)(b).  Chapter II of Part I.

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<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
	sections 219 and 225.	sections 19 and 20 (without adding more words).
27(2)	section 17(6) of this Act.	section 166(1).
34(6)	paragraph 8 of Schedule 18 to this Act.	section 292(1).
37(1)	section 67 of this Act.	section 357.
38(2)	section 36(1) of this Act.	section 208(2).
	provisions of section 67.	provisions of section 357.
	within section 67(1) of this Act.	an authorised unit trust within the meaning of section 358.
41(5)(c)	section 50(2)(6) of this Act.	section 246(2)(b).
42(7)	the same meanings as in Chapter HI of Part XVUI of the Income Tax Act 1952.	the meanings given by section 454(3).
45(1)	paragraph 3 of Schedule 18 to this Act.	section 302.
	section 423(4) of the Income Tax Act 1952.	section 432(4).
	section 143(4) of the Income Tax Act 1952 as extended by section 35(5) of the Finance Act 1960.	section 137(4).
45(3)	section 361(1)(2) of the Income Tax Act 1952.	section 42(1)(2).
45(6)	section 24 of the Finance Act 1953.	subsections (4) to (7) of section 122.
	it would apply for purposes of section 132(3) of the Income Tax Act 1952.	they would apply for purposes of subsection (3) of the said section 122 (without adding more words).
45(7)(c)	section 147 of the Income Tax Act 1952.	section 153(1)(2).
45(8)	authorised unit trust scheme within the meaning of section 71 of the Finance Act 1960.	authorised unit trust within the meaning of section 358.

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<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
93(6)	section 43 of the Finance Act 1963.	section 341.
94(1)	section 12(5) of the Finance Act 1962.	section 163(1).
94(3)	Chapter II of Part II of the Finance Act 1962.	Chapter VIII of Part VI.
Schedule 6 paragraph		
3(2)(a)	Schedule 9 to the Finance Act 1962.	Schedule 7.
3(3)(a)	the said Schedule 9.	the said Schedule 7 (without adding more words).
3(4)	the said Schedule 9.	the said Schedule 7 (without adding more words).
3(7)	section 13(3) of the Finance Act 1962. section 13(5).	section 164(4). section 164(6) (without adding more words).
6(4)(a)	section 313 of that Act.	section 79(1).
6(4)(b)	paragraph 16 of Schedule 4 to the Finance Act 1963.	section 76.
6(4)(c)	section 22 of the Finance Act 1954.	section 141.
18(1)	section 249 of the Income Tax Act 1952 (under which, as extended by section 78(7) of this Act, individuals may be assessed to surtax in respect of sums apportioned under Chapter III of Part IX of the Income Tax Act 1952 or under Part IV of this Act).	section 297 (consequences of apportioning close company's income for purposes of surtax).
18(2)	subsection (5) of the said section 249.	subsection (8) of the said section 297 (without adding more words).



*Status: This is the original version (as it was originally enacted).*

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
18(5)	the said section 249.	the said section 297 (without adding more words).
26(5)	Schedule 9 to the Finance Act 1962.	Schedule 7.
Schedule 7 paragraph		
2(4)	Schedule 9 to the Finance Act 1962.	Schedule 7.
21(3)	section 411(4) of the Income Tax Act 1952.  Chapter III of Part XVIII of the Income Tax Act 1952).	section 454.  subsection (3) of the said section 454) (without adding more words).
Schedule 8 paragraph		
5(1)	section 22 of the Finance Act 1963.	section 80.
5(2)	the said section 22.	the said section 80 (without adding more words).
5(3)	section 22(6) of the said Act.	subsection (6) of the said section 80 (without adding more words).
5(4)	section 24 of the Finance Act 1963.	section 82.
5(5)	section 22 of the Finance Act 1963.	section 80.
5(6)	Chapter II of Part II of the Finance Act 1963.	Part III.
6(1)	paragraph 9(1) of Schedule 4 to the Finance Act 1963.	section 83(2).
6(2)	section 23 of the Finance Act 1963.	section 81.
6(3)	section 24(2)(6) of the Finance Act 1963.	section 82(2)(6).
7	section 22(2) of the Finance Act 1963.	section 80(2).

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<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
9(2)	section 17 of the Finance Act 1964.	section 492.
Schedule 10 paragraph		
3(4)	Section 359 (collection from wife of tax assessed on husband attributable to her income) and section 360 (right of husband to disclaim liability for tax on deceased wife's income) of the Income Tax Act 1952.	Section 40 (collection from wife of tax assessed on husband attributable to her income) and section 41 (right of husband to disclaim liability for tax on deceased wife's income).
<i>The National Insurance Act 1965 (1965 c. 51)</i>		
In the National Insurance Act 1965		
section		
15(1)	section 157 (pay as you earn) of the Income Tax Act 1952.	section 204 (pay as you earn).
15(2)(b)	the said section 157.	the said section 204 (without adding more words).
15(3)	the said section 157.	the said section 204 (without adding more words)
<i>The National Insurance Act (Northern Ireland) 1966 (1966 c. 6 (N.I.))</i>		
In the National Insurance Act (Northern Ireland) 1966		
section		
14(1)	section 157 (pay as you earn) of the Income Tax Act 1952.	section 204 (pay as you earn).
14(2)(b)	the said section 157.	the said section 204 (without adding more words).
14(3)	the said section 157.	the said section 204 (without adding more words).
<i>The Land Commission Act 1967 (1967 c. 1)</i>		
In the Land Commission Act 1967		
Schedule 13		

*Status: This is the original version (as it was originally enacted).*

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
paragraph		
5(8)(b)	Chapter III of Part XVUI of the Income Tax Act 1952.	section 454(3).
5(8)(c)	paragraph 3 of Schedule 18 to the Finance Act 1965.	section 302.
<i>The Forestry Act 1967 (1967 c. 10)</i>		
In the Forestry Act 1967		
Schedule 1		
paragraph		
9(2)(b)	section 384 of the Income Tax Act 1952.	section 210.
<i>The Housing Subsidies Act 1967 (1967 c. 29)</i>		
In the Housing Subsidies Act 1967		
section		
26(4)	section 43 of the Finance Act 1963.	section 341.
	subsection (1)0 of the said section 43.	section 341(1)0).
	paragraph 2 of Schedule 10 to the said Act of 1963.	section 341(10).
32(1)	section 43 of the Finance Act 1963.	section 341.
<i>The Finance Act 1967 (1967 c. 54)</i>		
In the Finance Act 1967		
Schedule 13		
paragraph		
5(1)	paragraph 2(1) of Schedule 13 to that Act.	section 273(1).
Schedule 14		
paragraph		
8(b)	paragraph 2(1) of Schedule 13 to that Act.	section 273(1).
<i>The Provisional Collection of Taxes Act 1968 (1968 c. 2)</i>		
In the Provisional Collection of Taxes Act 1968		

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*Status: This is the original version (as it was originally enacted).*

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<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
section		
5(1)(c)	section 49(6) of the Finance Act 1965.	section 243(6).
5(2)	the said section 49(6) and section 492 of the Income Tax Act 1952.	the said section 243(6) and section 522.
<i>The Capital Allowances Act 1968 (1968 c. 3)</i>		
In the Capital Allowances Act 1968		
section		
15(3)	section 59 of the Finance Act 1965.	section 178.
	section 59 (twice).	section 178 (without adding more words).
33(2)(6)	Chapter II of Part VI of the Income Tax Act 1952.	Chapter II of Part VIII.
34(3)	Chapter II of Part VI of the Income Tax Act 1952.	Chapter II of Part VIII.
34(4)	Chapter II of Part VI of the Income Tax Act 1952.	Chapter II of Part VIII.
47(4)	paragraph 2 of Schedule 2 to the Finance Act 1956.	section 189(2).
48(6)(a)	section 19 of the Finance Act 1953.	section 154.
60(10)	Schedule 9 to the Finance Act 1963	section 134.
	paragraph 5 of that Schedule.	subsection (5) of the said section 134 (without adding more words).
60(11)	section 127 of the Income Tax Act 1952.	section 115.
67(3)	section 61(2) of the Finance Act 1965.	section 252(2).
69	section 125 of the Income Tax Act 1952.	section 111.
70(5)	section 20 of the Finance Act 1954.	section 169.
72(2)	section 127 of the Income Tax Act 1952.	section 115.
79(4)	section 19 of the Finance Act 1953.	section 154.

*Status: This is the original version (as it was originally enacted).*

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
80(3)(b)	section 342 of the Income Tax Act 1952 or section 58(1) of the Finance Act 1965.	section 171 or 177(1).
82(1)	Chapter I of Part VII of the Income Tax Act 1952.	section 52 or 53.
82(2)	section 15(1)(c) of the Finance Act 1965.	section 411(1)(c).
85(4)	section 125 of the Income Tax Act 1952.	section 111.
90	section 137 of the Income Tax Act 1952.	section 130.
91(3)	section 127 of the Income Tax Act 1952.	section 115.
100(2)	section 63(5) of the Finance Act 1965.	section 250(5).
Schedule 2 paragraph		
8(1)(c)	section 72(2) of the Finance Act 1960.	section 78(1) or 306(1).
Schedule 10 paragraph		
1(5)	section 127 of the Income Tax Act 1952.	section 115.
<i>The Finance Act 1968 (1968 c. 44)</i>		
In the Finance Act 1968 section		
23(3)	subsection (1) above (twice).	section 236(1).
Schedule 11 paragraph		
1(4)(b)	paragraph 2(1) of Schedule 13 to that Act.	section 273(1).
2(5)	paragraph 1 of Schedule 13 to the Finance Act 1965.	subsections (1) and (2) of section 272.
Schedule 12 paragraph		

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*Status: This is the original version (as it was originally enacted).*

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<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
3(3)	section 26(2) of the Finance Act 1952.	section 140(2).
10(2)(b)	Schedule 9 to the Finance Act 1962.	Schedule 7.
11(4)	section 13(4) of the Finance Act 1962.	section 164(5).
11(6)	section 13(8)0 of the Finance Act 1962.	section 164(9)0.
12(2)	paragraph 18(1) of Schedule 9 to the Finance Act 1962.	paragraph 21(1) of Schedule 7.
22(2)	Part I of Schedule 13 to the Finance Act 1965 (group of companies resident in the United Kingdom) without paragraph 1 (definition of company and group) and without paragraph 7 (recovery of tax),	Sections 273 to 275 and 276(1).
22(3)	Paragraphs 18 and 19 above shall apply for the said purposes as if for any reference in those paragraphs.	Sections 278 and 279 of the said Act shall apply for the said purposes as if for any reference therein (without adding more words).

*The Finance Act 1969 (1969 c. 32)*

In the Finance Act 1969

section

52(1)	section 9 of the Finance Act 1956.	section 414.
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58(1)(a)	section 157 of the Income Tax Act 1952.	section 204.
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Schedule 18

paragraph

4(3)	Schedule 9 to the Finance Act 1962.	Schedule 7.
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Schedule 19

paragraph

10(1)(b)	paragraph 2 of Schedule 13 to that Act.	section 273(1).
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*Status: This is the original version (as it was originally enacted).*

<i>Enactment amended</i>	<i>Words to be replaced</i>	<i>Corresponding provision of this Act</i>
15(1)(7)	Chapter II of Part II of the Finance Act 1962.	Chapter VIII of Part VI.
<i>The Trustee Savings Banks Act 1969 (1969 c. 50)</i>		
In the Trustee Savings Banks Act 1969		
section		
82(3)	section 384 of the Income Tax Act 1952.	section 210.

*Amendments converting references about capital allowances to references to the Capital Allowances Act 1968*

- 12 (1) In Schedule 6 to the Finance Act 1965—
- (a) in paragraph 2(2), for " Part X or Part XI of the Income Tax Act 1952 (capital allowances)" substitute " the Capital Allowances Act 1968 (including the provisions of the Income and Corporation Taxes Act 1970 which under that Act are to be treated as contained in the said Act of 1968) ",
  - (b) in paragraph 6(3), for " Schedule 14 to the Income Tax Act 1952" substitute " Schedule 7 to the Capital Allowances Act 1968 ", and for " paragraph 6 or paragraph 7 of Schedule 6 to the Finance Act 1952 " substitute " section 35(2) to (4) or section 48(2) of that Act ",
  - (c) in paragraph 6(4)(a), for "Part X or Part XI of the Income Tax Act 1952" substitute " the Capital Allowances Act 1968 (including the provisions of the Income and Corporation Taxes Act 1970 which under that Act are to be treated as contained in the said Act of 1968) " , and
  - (d) in paragraph 6(6), for " section 296 of the Income Tax Act 1952 " substitute " section 40 of the Capital Allowances Act 1968 ".
- (2) In section 99(1) of the Capital Allowances Act 1968 (construction of future enactments) after " past or future " insert " (including any amendment made by any such provision in any enactment or instrument passed or made before the passing of this Act) ".

*Regulations about double taxation relief*

- 13 In Regulation 6 of the Double Taxation Relief (Taxes on Income) (General) Regulations 1966, the references to section 170 of the Income Tax Act 1952 shall include a reference to section 54 of this Act.