

Status: Point in time view as at 16/06/1999.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Saving is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 16

^{M1} COLLECTION OF INCOME TAX ON COMPANY PAYMENTS WHICH ARE NOT DISTRIBUTIONS

Modifications etc. (not altering text)

- C1** Sch. 16 modified by S.I. 1991/512, **reg.3**
Sch. 16 excluded (22.3.1992) by S.I. 1992/569, **reg. 13(2)(d)**
Sch. 16 applied (with modifications) (24.9.1992) by S.I. 1992/2074, **reg. 14(5)**
Sch. 16 applied (with modifications) (1.10.1993) by S.I. 1993/2004, **reg. 13(3)**
- C1** See—1970(M) s.55—*recovery of tax not in dispute*.1970(M) s.87—*interest on overdue ACT*.1988 s.339—*donations to charity*.1988 s.341—*payments of interest etc between related companies*.1988 s.479—*interest paid on deposits with banks etc. (but ceases to have effect as regards interest paid or credited on or after 6April 1991)*.1988 s.480A—*relevant deposits: deduction of tax from interest payments*.S.I. 1988 No.482 (in Part III Vol.5) regn. 7—*Building Society Regulations*.
- C1** Sch. 16 applied (with modifications) (1.7.1997) by **The Manufactured Interest (Tax) Regulations 1997 (S.I. 1997/992), reg. 3**

Marginal Citations

- M1** Source—1972 Sch.20

Saving

- 11 Nothing in paragraphs 1 to 10 above shall be taken to prejudice any powers conferred by the Income Tax Acts for the recovery of income tax by means of an assessment or otherwise; and any assessment in respect of tax payable under paragraph 9 above shall be treated for the purposes of the provisions mentioned in paragraph 10(1) above as relating to the year of assessment in which the payment is made.

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