

Status: Point in time view as at 16/06/1999.

Changes to legislation: *Income and Corporation Taxes Act 1988, SCHEDULE 4 is up to date with all changes known to be in force on or before 15 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

F1F1 SCHEDULE 4 U.K.

Textual Amendments

- F1** Sch. 4 repealed (with effect in accordance with s. 105(1) of the repealing Act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#), Note (with Sch. 15)

Interpretation

1

F2

Textual Amendments

- F2** Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

Charge to tax after acquisition of certain securities

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F3

Textual Amendments

- F3** Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

3

F4

Textual Amendments

- F4** Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

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Charge to tax on disposal of securities

4

F5

Textual Amendments

F5 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Deduction of income element from total profits of company and allowance as charge on income

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F6

Textual Amendments

F6 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Modifications etc. (not altering text)

C1 Sch. 4 para. 5 modified (29.4.1996) by Finance Act 1996 (c. 8), **Sch. 15 para. 19(2)**

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F7

Textual Amendments

F7 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Disposals

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F8

Textual Amendments

F8 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

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F9
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Textual Amendments

F9 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Securities issued and owned by associated companies or group companies

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F10
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Textual Amendments

F10 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Close companies

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F11
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Textual Amendments

F11 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Early redemption

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F12
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Textual Amendments

F12 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

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F13
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Textual Amendments

F13 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 14 para. 50](#), [Sch. 41 Pt. 5\(3\)](#)

Modifications etc. (not altering text)

C2 1989 s. 93 and Sch. 10 para. 5.

[^{F14}Issue price]

Textual Amendments

F14 Sch. 4 para. 11B and heading preceding it inserted by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), s. 54, Sch. 4 paras. 3, 5

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F15 11B **F16**

Textual Amendments

F15 Sch. 4 para. 11B and heading preceding it inserted by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), s. 54, Sch. 12 paras. 3, 5

F16 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 14 para. 50](#), [Sch. 41 Pt. 5\(3\)](#)

Identification of securities disposed of

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12 **F17**

Textual Amendments

F17 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 14 para. 50](#), [Sch. 41 Pt. 5\(3\)](#)

Information

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13 **F18**

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Textual Amendments

F18 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

Charities

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F19

Textual Amendments

F19 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

[^{F20} Retirement benefit schemes]

Textual Amendments

F20 1989 s.93 and Sch.10 para.7.

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F21

Textual Amendments

F21 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

Stock lending

16

F22

Textual Amendments

F22 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, [Sch. 41 Pt. 5\(3\)](#)

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Trustees

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F23
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Textual Amendments

F23 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Underwriters

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F24
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Textual Amendments

F24 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Gilts: special rules

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F25
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Textual Amendments

F25 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

Non-gilts: special rules

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F26
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Textual Amendments

F26 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by [Finance Act 1996 \(c. 8\)](#), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

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[^{F27} Convertible securities: special rules]

Textual Amendments

F27 1990 s.56 and Sch. 10 paras. 26(3), 29(4) on and after 9 June 1989.

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21 **F28**

Textual Amendments

F28 Sch. 4 repealed (29.4.1996 with effect in accordance with ss. 80-105 of the amending act) by Finance Act 1996 (c. 8), Sch. 14 para. 50, **Sch. 41 Pt. 5(3)**

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