
Status: This version of this cross heading no longer has effect.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Allocation of excess NCDs to other companies is up to date with all changes known to be in force on or before 19 June 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) [View outstanding changes](#)

SCHEDULES

^{F1}_{F2}SCHEDULE A2

Textual Amendments

- F1** [Sch. A2](#) repealed (with effect in accordance with s. 26(8)-(11) of the repealing Act) by [Finance Act 2006](#) (c. 25), s. 26(2), [Sch. 26 Pt. 3\(1\)](#), Note
- F2** [Sch. A2](#) inserted (with effect in accordance with s. 28(4)(5) of the amending Act) by [Finance Act 2004](#) (c. 12), s. 28(2)(6), [Sch. 3](#)

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Changes to legislation:

Income and Corporation Taxes Act 1988, Cross Heading: Allocation of excess NCDs to other companies is up to date with all changes known to be in force on or before 19 June 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.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to [legislation.gov.uk](#). The words to be substituted do not occur in Sch. 19AB para. 5)