

**Changes to legislation:** Finance Act 1994, Part III is up to date with all changes known to be in force on or before 17 September 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

### SCHEDULE 19 **U.K.**

#### MANAGEMENT: OTHER AMENDMENTS

#### **PART III U.K.**

##### AMENDMENTS OF OTHER ENACTMENTS

###### *Setting of rates of interest*

- 44 In subsection (2)(f) of section 178 of the <sup>M1</sup>Finance Act 1989 (setting of rates of interest), for the words “sections 86, 86A, 87, 87A, and 88” there shall be substituted the words “ sections 59C, 86, 86A, 87, 87A, 88 and 103A ”.

#### **Marginal Citations**

**M1** 1989 c. 26.

###### *Class 4 contributions*

- 45 In subsection (1) of section 16 of the <sup>M2</sup>Social Security Contributions and Benefits Act 1992 (application of Income Tax Acts to class 4 contributions), for paragraph (b) there shall be substituted the following paragraph—
- “(b) the provisions of Part VA (payment of tax) and Part X (penalties) of the Taxes Management Act 1970.”.

#### **Marginal Citations**

**M2** 1992 c. 4.

###### *Repayment supplements: capital gains tax*

- 46 (1) In subsection (1) of section 283 of the <sup>M3</sup>Taxation of Chargeable Gains Act 1992 (repayment supplements)—
- (a) for the words from “for which” to “that year of assessment” there shall be substituted the words “ a repayment of that ta is made by the Board or an officer of the Board ”, and
- (b) for the words “the end of the tax month in which” there shall be substituted the words “ the date on which ”.
- (2) For subsection (2) of that section there shall be substituted the following subsection—

---

*Changes to legislation: Finance Act 1994, Part III is up to date with all changes known to be in force on or before 17 September 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*

---

“(2) For the purposes of subsection (1) above, the relevant time is either the 31st January next following the year of assessment for which the tax was payable or, if later, the date on which the tax was paid.”

(3) In subsection (4) of that section, for the words from “partnership” to “section 701(9) of that Act)” there shall be substituted the words “trust or”.

(4) Subsection (5) of that section shall cease to have effect.

---

**Marginal Citations**

**M3** 1992 c. 12.

**Changes to legislation:**

Finance Act 1994, Part III is up to date with all changes known to be in force on or before 17 September 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.

[View outstanding changes](#)

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

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

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)