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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 38

#### QUOTATION OR LISTING OF SECURITIES

##### *The Taxes Act 1988*

- 6 (1) In each of the provisions of the Taxes Act 1988 listed in sub-paragraph (2) below, for “quoted” (wherever occurring) there shall be substituted “listed”.
- (2) The provisions referred to in sub-paragraph (1) above are—
- [<sup>F1</sup>(a) paragraph (b) of the definition of “quoted Eurobond” in section 124(6);
  - <sup>F2</sup>(b) .....
  - [<sup>F3</sup>(c) section 246S(3)(c) and (e);]
  - <sup>F4</sup>(d) .....
  - <sup>F5</sup>(e) .....
  - <sup>F6</sup>(f) .....
  - <sup>F7</sup>(g) .....
  - <sup>F7</sup>(h) .....
  - (j) paragraph 11(a) and (c) of Schedule 9;
  - (k) paragraph (c) of paragraph 1(5C) of Schedule 18;
  - (l) paragraph 5 of Schedule 20; <sup>F8</sup>...
  - <sup>F8</sup>(m) .....
- [<sup>F1</sup>(3) So far as relating to the provision mentioned in sub-paragraph (2)(a) above, sub-paragraph (1) above has effect in relation to any interest paid on a quoted Eurobond on or after 1st April 1996.]
- <sup>F9</sup>(4) .....
- (5) So far as relating to the provisions mentioned in sub-paragraph [<sup>F10</sup>(2)(c)]<sup>F11</sup>... above, sub-paragraph (1) above has effect in relation to accounting periods ending on or after 1st April 1996.
- <sup>F12</sup>(6) .....
- <sup>F13</sup>(7) .....
- <sup>F14</sup>(8) .....
- (9) So far as relating to the provision mentioned in sub-paragraph (2)(h) above, sub-paragraph (1) above has effect in relation to relevant periods ending on or after 1st April 1996.

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- (10) So far as relating to the provisions mentioned in sub-paragraph (2)(j) and (k) above, sub-paragraph (1) above has effect in relation to any time falling on or after 1st April 1996.
- (11) So far as relating to the provision mentioned in sub-paragraph (2)(l) above, sub-paragraph (1) above has effect in relation to chargeable periods ending on or after 1st April 1996.

#### Textual Amendments

- F1** Sch. 38 para. 6(2)(a)(3) repealed (28.7.2000 with effect as mentioned in Sch. 40 Pt. II(17) Note 2 of the amending Act) by 2000 c. 17, s. 156, **Sch. 40 Pt. II(17)**
- F2** Sch. 38 para. 6(2)(b) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F3** Sch. 38 para. 6(2)(c) repealed (31.7.1997 with effect in accordance with s. 36, **Sch. 6** of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(11)**, Note
- F4** Sch. 38 para. 6(2)(d) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F5** Sch. 38 para. 6(2)(e) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F6** Sch. 38 para. 6(2)(f) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F7** Sch. 38 para. 6(2)(g)(h) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F8** Sch. 38 para. 6(2)(m) and word repealed (with effect in accordance with Sch. 15 of the amending Act) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 2(15)**
- F9** Sch. 38 para. 6(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F10** Words in Sch. 38 para. 6(5) repealed (31.7.1997 with effect in accordance with s. 36, **Sch. 6** of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(11)**, Note
- F11** Words in Sch. 38 para. 6(5) repealed (with effect in accordance with Sch. 15 of the amending Act) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 2(15)**
- F12** Sch. 38 para. 6(6) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F13** Sch. 38 para. 6(7) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F14** Sch. 38 para. 6(8) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 6.