

---

**Changes to legislation:** Finance Act 2008, Paragraph 25 is up to date with all changes known to be in force on or before 06 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) [View outstanding changes](#)

---

# SCHEDULES

## SCHEDULE 12

### TAX CREDIT FOR CERTAIN FOREIGN DISTRIBUTIONS

#### PART 2

#### CONSEQUENTIAL PROVISION

#### *ITA 2007*

<sup>F1</sup>25 .....

---

#### **Textual Amendments**

- F1** Sch. 12 para. 25 omitted (6.4.2014) by virtue of [The Unauthorised Unit Trusts \(Tax\) Regulations 2013](#) (S.I. 2013/2819), regs. 1(3), **41(b)** (with reg. 32)

**Changes to legislation:**

Finance Act 2008, Paragraph 25 is up to date with all changes known to be in force on or before 06 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.

[View outstanding changes](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)