
Changes to legislation: Finance Act 2016, Paragraph 28 is up to date with all changes known to be in force on or before 08 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

SCHEDULE 6

DEDUCTION OF INCOME TAX AT SOURCE

PART 5

COMMENCEMENT

- 28 (1) The amendments made by Parts 1 and 3 of this Schedule have effect in relation to—
- (a) interest paid or credited on or after 6 April 2016, and
 - (b) dividends or other distributions paid by a building society on or after that date.
- (2) Sub-paragraph (1) does not apply to—
- (a) the repeals in Schedule 12 to FA 1988;
 - (b) the amendments in section 564Q of ITA 2007;
 - (c) the repeal of paragraph 277 of Schedule 1 to ITA 2007.
- (3) The repeals mentioned in sub-paragraph (2)(a) and (c) have effect in relation to benefits conferred on or after 6 April 2016.
- (4) The amendments mentioned in sub-paragraph (2)(b) have effect in relation to alternative finance return paid on or after 6 April 2016.
- (5) The amendments made by Part 2 of this Schedule, and the amendments made by this Schedule in sections 893 and 894 of ITA 2007, have effect in relation to interest paid on or after 6 April 2016.

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)