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## SCHEDULES

### SCHEDULE 29

s.844

#### CONSEQUENTIAL AMENDMENTS

#### THE CAPITAL ALLOWANCES ACTS

<sup>F1</sup>1 and 2 .....

##### Textual Amendments

**F1** Sch. 29 paras. 1, 2 repealed by [Capital Allowances Act 1990 \(c. 1\)](#), s. 164, [Sch. 2](#)

#### TAXES MANAGEMENT ACT 1970 c.9

3 The Taxes Management Act 1970 shall have effect subject to the amendments made by paragraphs 4 to 10 below.

<sup>F2</sup>4 .....

##### Textual Amendments

**F2** Sch. 29 para. 4 repealed (with effect in accordance with s. 90 of the repealing Act) by [Finance Act 1990 \(c. 29\)](#), [Sch. 19 Pt. 5](#), Note 2

<sup>F3</sup>5 .....

##### Textual Amendments

**F3** Sch. 29 para. 5 repealed by [Copyright, Designs and Patents Act 1988 \(c. 48\)](#), [Sch. 8](#); S.I. 1989/816

6 The following section shall be inserted after section 16—[for text see 1970(M) s.16A—agency workers].

7 <sup>F4</sup>(1) .....

(2) In subsection (2) and (3) of that section for the words “this section” there shall be substituted the words “subsection (1) above”.

<sup>F4</sup>(3) .....

##### Textual Amendments

**F4** Sch. 29 para. 7(1)(3) repealed (1988-89 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Pt. 4](#), Note 9

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- 8 (1) In subsection (1) of section 55 (recovery of tax not postponed) the following paragraph shall be [<sup>F5</sup>substituted for paragraph (g)]—[for text see *Taxes Management Act 1970 (c. 9), s. 55(1)(g)*].
- (2) The following subsection shall be inserted in that section after subsection (6)—[for text see *Taxes Management Act 1970 (c. 9), s. 55(6A)*].

#### Textual Amendments

**F5** Words in [Sch. 29 para. 8](#) substituted (retrospectively) by [Finance Act 1988 \(c. 39\), s. 146, Sch. 13 paras. 1, 13](#)

- 9 The following Table shall be substituted for the Table in section 98—[for text see *Taxes Management Act 1970 (c. 9), s. 98*].
- 10 (1) The Taxes Management Act 1970, as amended by the Finance (No.2) Act 1987, shall have effect, after the day appointed under section 95 of the 1987 Act for the purposes of the provision in question, subject to the following amendments.
- (2) In section 11(8) for “286” there shall be substituted “ 419 ”.
- (3) In section 30(2A) and (3A) for “87 of the Finance (No.2) Act 1987” there shall be substituted “ 826 of the principal Act ”.
- (4) In section 87A—
- (a) in subsection (1) for “243(4)” there shall be substituted “ 10 ”;
  - (b) in subsection (3) for the words from “266” to “Taxes Act” there shall be substituted <sup>M1</sup>
  - (c) in subsection (4), in paragraph (a) for “85 of the Finance Act 1972” there shall be substituted “ 239 of the principal Act ”, and in paragraph (b) for “85” there shall be substituted “ 239 ”; and
  - (d) in subsection (5) for the words from “subsection” to “1972” there shall be substituted “ section 252(5) of the principal Act ”.
- (5) In section 89 for “87 of the Finance (No.2) Act 1987” there shall be substituted “ 826 of the principal Act ”.
- (6) In section 91(2A) for “90 of the Finance (No.2) Act 1987” there shall be substituted “ 10 of the principal Act ”.
- (7) In section 94(8) for the words from “subsection (3)” to “1972” there shall be substituted “ section 239(3) of the principal Act ”;
- (8) In section 109—
- (a) in subsection (3) for “286” and “(4)” there shall be substituted “ 419 ” and “ (3) ”;
  - (b) in subsection (3A) for “(5)” and “286” (twice) there shall be substituted “ (4) ” and “ 419 ”.

#### Marginal Citations

**M1** for text see 1987 (No.2) s.85 (new section 87A)

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#### THE FRIENDLY SOCIETIES ACT (NORTHERN IRELAND) 1970 c.31 (N.I.)

- 11 In section 1 of the Friendly Societies Act (Northern Ireland) 1970 at the end of subsection (3) there shall be added the following—

“but nothing in this subsection shall apply with respect to—

- (a) policies issued in respect of insurances made on or after 19th March 1985; or
- (b) policies issued in respect of insurances made before that date which are varied on or after that date.”

#### THE FINANCE ACT 1973 c.51

- 12 In section 38 of the Finance Act 1973 the following shall be substituted for subsection (4)—[for text see The Finance Act 1973 (c. 51) s.38(4)].

#### FRIENDLY SOCIETIES ACT 1974 c.46

- 13 In section 7 of the Friendly Societies Act 1974 at the end of subsection (3) there shall be added the following—

“but nothing in this subsection shall apply with respect to—

- (a) policies issued in respect of insurances made on or after 19th March 1985; or
- (b) policies issued in respect of insurances made before that date which are varied on or after that date.”

#### THE SOCIAL SECURITY ACTS

- 14 In section 9(1) of the <sup>M2</sup>Social Security Act 1975 and the <sup>M3</sup>Social Security (Northern Ireland) Act 1975 (Class IV contributions) the reference to profits or gains chargeable to income tax under Case I or II of Schedule D shall be taken to include a reference to profits or gains consisting of a payment of enterprise allowance (within the meaning of section 127 of this Act) chargeable to income tax under Case VI of Schedule D.

#### Marginal Citations

**M2** 1975 c.14.

**M3** 1975 c.15.

#### CAPITAL GAINS TAX ACT 1979 c.14

- 15 In the Capital Gains Tax Act 1979—
- (a) for “the Taxes Act”, in each place where it occurs except sections 1, 31 and 34(4)(a), the definition of “the Taxes Act” in section 155(1) and paragraph 6(8) of Schedule 1 and any provision mentioned in paragraph (b) below, there shall be substituted “the Taxes Act 1988”;

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- (b) in sections 16, 26, 29A, 32, 35, 75, 84, 87, 98, 107 and 136(10), paragraphs 4 and 5 of Schedule 5 and paragraphs 12 and 21 of Schedule 6 for “the Taxes Act” there shall be substituted “ the Taxes Act 1970 ”;
- and in addition the 1979 Act shall have effect subject to the amendments specified in relation thereto in paragraphs 16 to 28 and 32 below.
- 16 In section 18 (residence etc.) the following subsections shall be inserted after subsection (4)—[*for text see Capital Gains Tax Act 1979 (c. 14) s.18(5)-(8)*].
- 17 In section 31 (consideration chargeable to tax on income) the following subsection shall be inserted after subsection (3)—[*for text see Capital Gains Tax Act 1979 (c. 14) s.31(4)*].
- 18 The following section shall be inserted after section 32—[*for text see Capital Gains Tax Act 1979 (c. 14) s.32A—Expenditure: amounts to be included as consideration*].
- 19 In section 33 (exclusion of certain expenditure) the following subsection shall be added after subsection (2)—[*for text see Capital Gains Tax Act 1979 (c. 14) s.33(3)*].
- 20 The following section shall be inserted after section 33—[*for text see Capital Gains Tax Act 1979 (c. 14) s.33A—Transfer of certain securities*].
- 21 In section 101 the following subsection shall be inserted after subsection (8)—[*for text see Capital Gains Tax Act 1979 (c. 14) s.101(8A)*].
- 22 The following section shall be inserted after section 123—[*for text see Capital Gains Tax Act 1979 (c. 14) s.123A—Harbour authorities*].
- 23 The following section shall be inserted after section 132—[*for text see Capital Gains Tax Act 1979 (c. 14) s.132A—Deep discount securities*].
- 24 The following section shall be inserted after section 142—[*for text see Capital Gains Tax Act 1979 (c. 14) s.142A—Disposal of assets in premiums trust fund etc.*].
- 25 The following section shall be inserted after section 144—[*for text see Capital Gains Tax Act 1979 (c. 14) s.144A—Approved profit sharing and share option schemes*].
- 26 The following sections shall be inserted after section 149—[*for text see Capital Gains Tax 1979 (c. 14) ss.149A-D—Building societies and life policies, Miscellaneous exemptions, Business expansion schemes and Personal equity plans*].

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27 In section 155 (interpretation) after subsection (1) there shall be inserted—[for text see Capital Gains Tax Act 1979 (c. 14) s.155(1A)].

28 In section 157 (savings) after subsection (1) there shall be inserted—[for text see Capital Gains Tax Act 1979 (c. 14) s.157(1A)].

#### ADMINISTRATION OF JUSTICE ACT 1985 c.61

30 In paragraph 36(3) of Schedule 2 to the Administration of Justice Act 1985 for all the words preceding “any reference” there shall be substituted the words “ (3) In sections 745(3) and 778(3) of, and paragraph 14(5) of Schedule 15 to, the Income and Corporation Taxes Act 1988 ”.

#### LAW REFORM (MISCELLANEOUS PROVISIONS) (SCOTLAND) ACT 1985 c.73

31 In Schedule 1 to the Law Reform (Miscellaneous Provisions) (Scotland) Act 1985 for the heading preceding paragraph 41 there shall be substituted the following—

*“ Income and Corporation Taxes Act 1988; ” and in paragraph 41 for “30(5)” there shall be substituted the words “ (3) and 778(3) of, and paragraph 14(5) of Schedule 15 to, the Income and Corporation Taxes Act 1988 ”.*

#### TRANSLATION OF REFERENCES TO ENACTMENTS REPEALED AND RE-ENACTED

32 In the enactments specified in Column 1 of the following Table for the words set out or referred to in Column 2 there shall be substituted the words set out in the corresponding entry in Column 3.

<i>Enactment amended</i>	<i>Words to be omitted</i>	<i>Words to be substituted</i>
<i>In the Provisional Collection of Taxes Act 1968 c. 2</i>		
Section 1(1A)(a)	343 of the Income and Corporation Taxes Act 1970	476 of the Income and Corporation Taxes Act 1988
1(1A)(b)	27 of the Finance Act 1984	479 of that Act
5(1)(c)	from “243(6)” to “1972”	8(5) of the Income and Corporation Taxes Act 1988
5(2)	from “the said” to “1972”	sections 8(5) and 822 of the 1988 Act (over-deductions from preference dividends before passing of annual Act)

*In the Capital Allowances Act 1968 c.3*

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[Repealed by 1990(C)  
s.164(4) and Sch.2. See  
1989 edition for these  
provisions.]

*In the Finance Act 1969  
c. 32*

Section 58(1)(a)	204 of the Income and Corporation Taxes Act 1970	203 of the Income and Corporation Taxes Act 1988
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*In the Taxes Management  
Act 1970 c. 9*

Section 6(1)(c)	463	706
8(8)	457 or 458	683 or 684
8(9)	86 of the Finance Act 1972	231 of the principal Act
9(4)	155	114
11(6)	85(4) of the Finance Act 1972	239(4) of the principal Act
12(5)	137(4)	100(2)
15(7)(a)	from “section 196” to “1977”	sections 141, 142, 143, 145 or 154 to 165 of the principal Act
15(11)(b)	Part II of the Finance Act 1976	Part V of the principal Act
	80 to 82	34 to 36
27(2)	454(3)	681(4)
29(2)	<i>Schedule 16 to the Finance Act 1972</i>	<i>sections 426 to 430 of the principal Act</i>
F6	39(3)	284(4)
29(8)		F7
30	47 or 48 (twice)	824 or 825 of the principal Act or section 47
31	all of subsection (3)	(3) The appeal shall be to the Special Commissioners if the assessment is made—  (a) by the Board; or  (b) under section 350, 426, 445, 740, 743(1) or 747(4)(a) of the principal Act; or

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		(c) under section 38 of the Finance Act 1973 or section 830 of the principal Act and is not an assessment to tax under Schedule E;
		or if the appeal involves any question as to the application of Part XV or XVI of the principal Act.
35(2)(b)	187	148
42(3)(a)	27	278
42(3)(c)	section 218	subsection (5) of section 614
42(3)(c)	that section	section 615(3) of that Act
47B	Schedule 5 to the Finance Act 1983	Chapter III of Part VII of the principal Act
47B	paragraph 5A(5) of that Schedule	section 294(5) of that Act
55(1)(b)	204	203
55(1)(c)	Schedule 20 to the Finance Act 1972	Schedule 16 to the principal Act
55(1)(e)	Schedule 14 to the Finance Act 1972	Schedule 13 to the principal Act
55(1)(g)	88 <i>of the Finance Act</i> 1984	753 <i>of the principal Act</i>
F8	82(4)(a)	747(4)(a)
55(1)(g)		F8
58(3)(b)	from “sections” to “that Act or”	section 102, 113(5), 263(5) and (6), 343(10) or 783(9) of the principal Act, or paragraph 22 of Schedule 7 to the Income and Corporation Taxes Act 1970, or
		F9
63(3) (as substituted by Schedule 4 to the Debtors (Scotland) Act 1987 c.18)	204	203
71(1)	Part XI	sections 6 to 12 and Parts VIII and XI
78(1)	89	43
F10	F10	F10

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...	...	...
78(5)	533	839
86(2)(b)	204	203
86(2)(d)	14 to the Finance Act 1972	13 to the principal Act
86(4)	5 (three times)	3
86(4)	4(3)	5(4)
86(4)	14 to the Finance Act 1972	13 to the principal Act
86(4)	243(4)	10(1)
86(4)	344	478
87	14 (four times)	13
87	20 (four times)	16
87	the Finance Act 1972	the principal Act
88(2)	14 or 20 to the Finance Act 1972	13 or 16 to the principal Act
88(5)(b)	4(2)	5(2)
88(5)(c)	4(3)	5(4)
91(3)(c)	204	203
93(1)	39(3)	284(4) FII
93(3)	204	203
94(2)	240(5) or 246(3)	7(2) or 11(3)
95(1)(a)	39(3)	284(4) FII
109(4)	286(5)	419(4)
109(1)-(3),(5)	section 286	sections 419 and 420
118(1)	526(5)	832(1)
118(1)	354	468
118(1)	1970	1988
Schedule 2, para.2(2), in column 1 of the Table	II of Part I	I of Part VII
	65(4)	351(5)
	3	2
para.2(2), in column 2 of the Table	158(1)	121(1), (2)
	315(3)	441(3)



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	331	459
	332	460
	338	467
	339	484
	384	527
	389	534
	391	536
	392	538
3, para.3,5	204 (three times)	203
para.5B	65 of the Finance Act 1976	159 of the principal Act
para.8	section 286	sections 419 and 420
para.8	15 of Schedule 16 to the Finance Act 1972	13 of Schedule 19 to the principal Act
last para.	from “11” to “to the principal Act”	102, 113(5), 263(5) and (6), 343(10) and 783(9) of the principal Act, to paragraph 22 of Schedule 7 to the Income and Corporation Taxes Act 1970
<i>In the Income and Corporation Taxes Act 1970 c. 10</i>		
Section 267(3)	Chapter VI of Part XII of this Act	section 468 of the Taxes Act 1988
267(3)	that Chapter	section 842 of that Act
267(4)	137(4) of this Act	100(2) of the Taxes Act 1988
272(1)(d)	532 of this Act	838 of the Taxes Act 1988
272(2)(c)	340 of this Act	486 of the Taxes Act 1988
272(5)	V of Part XII of this Act	VI of Part XII of the Taxes Act 1988
273(2)(c)	Chapter VI of Part XII of this Act	section 842 of the Taxes Act 1988
273(2)(d)	63 of the Finance (No.2) Act 1987	404 of the Taxes Act 1988
276(1A)(b)	63 of the Finance (No.2) Act 1987	404 of the Taxes Act 1988
278(3A)(a)	262(2) of this Act	409(2) of the Taxes Act 1988

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281(6)	533 of this Act	839 of the Taxes Act 1988
306	304(5)above	130of the Taxes Act 1988 F12
306	304(3)above (twice)	75(4)of the Taxes Act 1988 F12
306	304above	75of the Taxes Act 1988 F12
540(2)	1979	1979 and any reference in this Act to the Taxes Act 1988 is a reference to the Income and Corporation Taxes Act 1988.
<i>In the Finance Act 1970</i>		
<i>c. 24</i>		
Section 29(6)	The words from “and the Board” to the end	and any other payment or part of a payment which is to be treated as mineral royalties by virtue of regulations made under section 122(5) of the Income and Corporation Taxes Act 1988
Schedule 6, para.7(2)	29 of this Act	122 of the Income and Corporation Taxes Act 1988
<i>In the Friendly Societies</i>		
<i>Act (Northern Ireland)</i>		
<i>1970 c. 31 (N.I.)</i>		
Section 1(5)	(2) and (3) respectively of section 337 of the Income and Corporation Taxes Act 1970	(1) and (2) respectively of section 466 of the Income and Corporation Taxes Act 1988
82(4)	226(13) of the Income and Corporation Taxes Act 1970	620(9) of the Income and Corporation Taxes Act 1988
<i>In the Finance Act 1971</i>		
<i>c. 68</i>		
Section 21	the whole of subsection (6)	(6) Part II of Schedule 3 to this Act shall have effect.
40(2)(a), 43(3)	533	839 F13
44(5), (6)	VIIIof the Taxes Act or Chapter IIof Part	<i>Schedule E</i>

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	<i>III of the Finance Act 1976(Schedule E) (twice)</i>	
F14 44(6)	<i>63 of the Finance (No. 2) Act 1987</i>	<i>404 of the Taxes Act</i>
F14 44(6)	<i>533 of the Taxes Act</i>	<i>839 of that Act</i>
F14 44(7)	533	839 F14
47(1)	<i>the whole of paragraph (ii)</i>	<i>(ii) the provisions of this Chapter as applied by this subsection shall have effect subject to section 198(2) of the Taxes Act (offices and employments with duties abroad).</i>
F14 47(2)	<i>from beginning to “shall each”</i>	<i>Section 306 of the Income and Corporation Taxes Act 1970 (capital allowances for machinery and plant used by investment or life assurance companies) shall</i>
F14 69(2)	1970	1988
Schedule 3, para.8(1), (5)	the Taxes Act	the Income and Corporation Taxes Act 1970
para.8(3)	the words from “sub- paragraphs” to “this Schedule)”	section 598(2) to (4) of the Taxes Act
para.8(4)	1970	1970 or Chapter I of Part XIV of the Taxes Act
8, para.3	<i>533 (three times)</i>	839 F14
para.8(4), 8A(11)	<i>169(4)(d), 174(6) and 259(2)</i>	<i>383(5)(d), 388(7) and 403(3)</i> F14
para.13	<i>533 of the Taxes Act</i>	<i>839 of that Act</i>
F14 F15	<i>63 of the Finance (No.2) Act 1987</i>	<i>404 of the Taxes Act</i>
para.13 F14 F15		



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		Corporation Taxes Act 1970; and
		(b) “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
Schedule 15, para.2,4	this Act	this Act or section 830 of the Taxes Act 1988
15, para.6	533 of the Taxes Act	839 of the Taxes Act 1988
<i>In the Friendly Societies Act 1974 c. 46</i>		
Section 7(5)	(2) and (3) respectively of section 337 of the Income and Corporation Taxes Act 1970	(1) and (2) respectively of section 466 of the Income and Corporation Taxes Act 1988
93(4)	226(13) of the Income and Corporation Taxes Act 1970	620(9) of the Income and Corporation Taxes Act 1988
<i>In the Social Security Act 1975 c. 14 and in the Social Security (Northern Ireland) Act 1975 c. 15</i>		
Schedule 2, para.1	1970 (three times)	1988
para.3(1)	1970	1988
para.3(1)(a)	section 168	sections 380 and 381
para.3(1)(b)	169	383
para.3(1)(c)	171	385
para.3(1)(d)	section 174	sections 388 and 389
para.3(2)(a)	II of Part I of the Act of 1970	I of Part VII of the Act of 1988
para.3(2)(b)	226 and 227	619 and 620
para.3(2)(c)	section 75 of the Finance Act 1972	section 353 of the Act of 1988
para.3(2)(d)	173 of the Act of 1970	387 of the Act of 1988
para.3(2)(d)	53	350
para.3(2)(e)	175	390
para.3(2)(f)	the whole paragraph	(f) section 617(5) of the Act of 1988 (relief for Class 4 contributions)
para.3(4)(a)	52 or 53 of the Act of 1970	348 or 349(1) of the Act of 1988

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para.3(4)(b)	75 of the Finance Act 1972	353 of that Act
para.4(1)	IV of Part I of the Act of 1970	II of Part VII of the Act of 1988 F17
para.4(1)	38	283 F17
para.4(1)	23 of the Finance Act 1971	287 of that Act F17
para.4(3)	37 (twice)	279 F17
para.4(3)	1970	1988 F17
para.4(3)	38	283 F17
para.4(3)	23 of the Finance Act 1971	287 of that Act F17
para.5(2)	Chapter VI of Part VI of the Act of 1970	sections 111 to 115 of the Act of 1988
para.5(2)	152	111
para.6(b)	114 of the Act of 1970	59 of the Act of 1988
<i>In the Finance (No.2) Act 1975 c. 45</i>		
Section 47(11)	110(1)of the Finance Act 1972	231(5)of the Income and Corporation Taxes Act 1988
47(11)	432(4)of the Taxes Act	701(4)of that Act
47(12)	432(8)of the Taxes Act	701(9)of the Income and Corporation Taxes Act 1988
F18 58(10)	323 of the Taxes Act	431 of the Income and Corporation Taxes Act 1988
<i>In the Finance Act 1976 c. 40</i>		
Section 41(1)	section 168of the Taxes Act	sections 380and 381of the Income and Corporation Taxes Act 1988 F19
41(2)	section 168	sections 380and 381 F19

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41(2)	533 of the Taxes Act	839 of the Income and Corporation Taxes Act 1988 F19
41(6)	section 168	sections 380 and 381 F19
131(2)	from beginning to “such a security”	A security issued by the Inter-American Development Bank
<i>In the Finance Act 1978 c. 42</i>		
Section 37(4)	section 84(1), (2) and (3) of the Taxes Act	subsections (1) to (4) and (6) of section 38 of the Income and Corporation Taxes Act 1988 F19
37(6)(a)	533	839 of the Income and Corporation Taxes Act 1988 F19
<i>In the Capital Gains Tax Act 1979 c. 14</i>		
Section 1(2)	Taxes Act	Taxes Act 1970 and Part VIII of the Taxes Act 1988
10(4)	518	816
14(2)	(4) to (7) of section 122	(6) to (9) of section 65
14(2)	(3) of the said section 122	(5) of that section
15(5)(d)	246(2)(b)	11(2)(b)
31(2)	the Taxes Act which under that Act	the Taxes Act 1970 or the Taxes Act 1988 which under either of those Acts
34(4)(a)	the Taxes Act which under that Act	the Taxes Act 1970 or the Taxes Act 1988 which under either of those Acts
34(4)(b)	76	30
34(4)(c)	141	91
45(4)	40	285
45(4)	41	286
60(c)	153(1), (2)	112(1), (2)
63(3)	454 (twice)	681
63(3)	(3)	(4)

*Status: Point in time view as at 25/07/1991.*

**Changes to legislation:** *Income and Corporation Taxes Act 1988, SCHEDULE 29 is up to date with all changes known to be in force on or before 28 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)*

74(1)	paragraph 5 of Schedule 16 to the Finance Act 1972	section 426 of the Taxes Act 1988
74(2)	sub-paragraph (6) of the said paragraph 5	section 427(4) of the Taxes Act 1988
74(2)	sub-paragraph (2)(b) of that paragraph	section 426(2)(b) of that Act
74(5)	formed part of the said paragraph 5	were included in sections 426 to 428 of the Taxes Act 1988
85(1)	526(5)	832(1)
89(1)	34 of the Finance (No.2) Act 1975	249 of the Taxes Act 1988
89(1)	the said section 34 (twice)	that section
89(1)(b)	3(1) of Schedule 8	12(1) of Schedule 19 F20
89(1)	paragraph 1 of the said Schedule 8	section 251(2) of the Taxes Act 1988
90(1)	34 of the Finance (No.2) Act 1975	249 of the Taxes Act 1988
90(3)	paragraph 1 of Schedule 8 to the Finance (No.2) Act 1975	section 251(2) to (4) of the Taxes Act 1988
92(b)	358	468(6)
92(c)	359	842
101(8)(a)	paragraph 4A of Schedule 1 to the Finance Act 1974	section 356 of the Taxes Act 1988
119(4)	140(2)	98(2)
124(8)	11 of Schedule 16 to the Finance Act 1972	7 of Schedule 19 to the Taxes Act 1988 F21
126(7)	11 of Schedule 16 to the Finance Act 1972	7 of Schedule 19 to the Taxes Act 1988 F22
136(10)(b)	11 of Schedule 16 to the Finance Act 1972	7 of Schedule 19 to the Taxes Act 1988 F21
137(9)	535	841
145	Subject to	Subject to section 505(3) of the Taxes Act 1988 and
149(7)	303(1)	417(1)



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152(2)	535	841
155(1)	282 and 283	414 and 415
155(1)	302	416
155(1)	432(4)	701(4)
155(1)	the definition of “the Taxes Act”	“the Taxes Act 1970” and “the Taxes Act 1988” mean the Income and Corporation Taxes Act 1970 and Income and Corporation Taxes Act 1988 respectively;
155(1)	137(4)	100(2)
155(2)	42(1)(2)	282(1) and (2)
Schedule 1, para.6(7)	454(3)	681(4)
para.6	the whole of sub-paragraph (8)	(8) The schemes and funds referred to in sub-paragraph (7)(b) (ii) above are funds to which section 615(3) of the Taxes Act 1988 applies, schemes and funds approved under section 620 or 621 of that Act, sponsored superannuation schemes as defined in section 624 of that Act and exempt approved schemes and statutory schemes as defined in Chapter I of Part XIV of that Act.
3, para.5	80 (three times)	34
para.5(3)	82	36
para.5(4)	(3) or subsection (4)	(4) or (5)
para.5(5)	Part III	section 348 or 349
para.6(1)	83(2)	37(4)
para.6(2)	81	35
para.6(3)	82(2)(b)	36(2)(b)
para.7	80(2)	34(2) and (3)
para.9(2)	492	785

*In the European Parliament (Pay and Pensions) Act 1979 c. 50*

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Section 8(1)	subsections (1A) and (1B) of section 229 of the Income and Corporation Taxes Act 1970	section 629(2) and (3) of the Income and Corporation Taxes Act 1988
<i>In the Finance Act 1980</i>		
<i>c.48</i>		
Section		
64(9)(b)	154(2) or 155(1) of the Taxes Act	113(2) or 114(1) of the Taxes Act 1988 F23
65(5), 66(5)	154(2), 155(1) or 252(2) of the Taxes Act	113(2), 114(1) or 343(2) of the Taxes Act 1988 F24
70(3)	<i>the said Act of 1971</i>	<i>the Finance Act 1971</i> F24
73(6)	533 of the Taxes Act	839 of the Taxes Act 1988 F24
118	the whole of subsection (3)	(3) The trustees of the National Heritage Memorial Fund shall be treated for the purposes of section 49(2) of the Finance Act 1974 and section 99 above as a body of persons established for charitable purposes only.
122(2)	1970	1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988
Schedule		
18, para.9	paragraph 2(1)(a) above	section 213(3)(a) of the Taxes Act 1988
para.23(1)	paragraph 13 above	section 214(2) of the Taxes Act 1988
para.23(1)	paragraph 1 above	section 213(2) of that Act
<i>In the Finance Act 1981</i>		
<i>c. 35</i>		
Section 83(7)	454(3)	681(4)
84(2)	(4) of section 481	(5) of section 745
84(2)	481(1)	745(1)
139(2)	1970	1988

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*In the Housing (Northern Ireland) Order 1981 (S.I. No.156 N.I.3)*

Article 146(3)	341 (three times)	488
146(3)	1970 (three times)	1988

*In the Iron and Steel Act 1982 c. 25*

Section 13(3)	252(3) of the Income and Corporation Taxes Act 1970	343(3) of the Income and Corporation Taxes Act 1988
13(4)	265(1) of the Income and Corporation Taxes Act 1970	345(1) of the Income and Corporation Taxes Act 1988

*In the Finance Act 1982 c. 39*

Section 27	this Act (three times)	this Act or the Taxes Act 1988
70(1)	38(4) of the Finance Act 1973	830(4) of the Taxes Act 1988 F25
70(12)	533 of the Taxes Act	839 of the Taxes Act 1988 F25
72(5)	137(4) of the Taxes Act	100(2) of the Taxes Act 1988 F25
88(9)(a)	Chapter IV of Part II of the Finance Act 1985	section 710 of the Taxes Act 1988
88(9)(b)	section 36 of the Finance Act 1984	Schedule 4 to that Act
88(9)(c)	VII of Part II of that Act	V of Part XVII of the Taxes Act 1988
147(1)	532(1)(b) of the Taxes Act	838 of the Taxes Act 1988
147(2), (3)	the Taxes Act	the Taxes Act 1970
157	the whole of subsection (2)	(2) In this Act—

(a) “the Taxes Act 1970” means the Income and Corporation Taxes Act 1970; and

(b) “the Taxes Act 1988” means the Income and

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		Corporation Taxes Act 1988.
Schedule 11, para. 4(3)	154(2), section 155(1) or section 255(2) of the Taxes Act	113(2), 114(1) or 243(2) of the Taxes Act 1988 F26
	533 of the Taxes Act	839 of the Taxes Act 1988 F26
para. 4(4)	341 of the Taxes Act	488 of the Taxes Act 1988 F26
12, para. 3(3)(b)	Chapter III of Part XI of the Taxes Act	Part XI of the Taxes Act 1988 F26
para. 3(3)(e)	533 of the Taxes Act	839 of the Taxes Act 1988 F26
para. 3(3)	the Taxes Act	the Taxes Act 1970 F26
13, para. 3(3)(a) 21, para. 3(2) <i>In the Finance Act 1983 c. 28</i>	463 of the Taxes Act	706 of the Taxes Act 1988
Section 46(3)	Commission	Historic Buildings and Monuments Commission
Schedule 6, para. 1(2)	the whole of paragraph (aa) as inserted by paragraph 11(2) of the Finance Act 1984	nor
		(ab) deep discount securities (within the meaning of Schedule 4 to the Income and Corporation Taxes Act 1988); nor
para. 1(2)(c)  <i>In the Telecommunications Act 1984 c. 12</i>	VII of Part II of the Finance Act 1984	V of Part XVII of the Income and Corporation Taxes Act 1988
Section 62(7)	subsection (10) of section 48 of the Finance Act 1981	section 400(9) of the Income and Corporation Taxes Act 1988
72(3)(b)	paragraph (a) of the proviso to section 21(3) of the Finance Act 1970	section 592(5) of the Income and Corporation Taxes Act 1988

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72(3)	II of Part II of the said Act of 1970	I of Part XIV of that Act
72(4)	“416” and “1970”	“581” and “1988”
<i>In the Finance Act 1984</i>		
<i>c. 43</i>		
Section 50(1)	income tax, corporation tax, or capital gains tax	capital gains tax or corporation tax on chargeable gains
60(1)	252 of the Taxes Act	343 of the Taxes Act 1988 F27
128	1970	1970; and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988
Schedule 14, para.1(1)	VII of Part II of this Act	V of Part XVII of the Taxes Act 1988
para.7(6)(b)	45 of the Finance Act 1981	740 of the Taxes Act 1988
para.8(6)	45 of the Finance Act 1981	740 of the Taxes Act 1988
para.12(7)	45 of the Finance Act 1981	740 of the Taxes Act 1988
para.15(2)	(5) of section 481 of the Taxes Act	(6) of section 745 of the Taxes Act 1988
<i>In the Finance Act 1985</i>		
<i>c. 54</i>		
Section 56(1)(c)	<i>enactment</i>	<i>enactment (including any contained in the Taxes Act)</i>
F28	Chapter I of Part XIV	sections 520 to 533 F28
56(8)		
57(7)	533	839 F28
68(7)	Taxes Act	Income and Corporation Taxes Act 1970
71(6)	the Taxes Act	the Income and Corporation Taxes Act 1970
72(1)	this subsection	section 128 of the Taxes Act
80(5)(b)	13 of the Oil Taxation Act 1975	492 of the Taxes Act

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F29	1970	1988
98(2)		
Schedule 17, para.3(2), 5(4)(a),6(d)	533	839 F28
19, para.16(3)	from “Part I” to “1983”	Chapter III of Part VIII of the Taxes Act
para.22	Schedule 16 to the Finance Act 1973	section 457 of the Taxes Act
para.23	paragraph 6(2) of the said Schedule 16	section 142A of the Capital Gains Tax Act 1979
20, para.1(2)	302	416
para.8(5)	532(1)	838(1)
<i>In the Companies Act 1985 c. 6</i>		
Section 209(3)(b)	444 of the Income and Corporation Taxes Act 1970	670 of the Income and Corporation Taxes Act 1988
266(4)		
266(4)	359 (twice)	842 F30
	1970	1988 F30
<i>In the Trustee Savings Bank Act 1985 c. 58</i>		
Schedule 2 para.4(2)	Taxes Act (twice)	the Income and Corporation Taxes Act 1970
6(1)	137	100
(4)	177	393
(8)	29 of the Finance Act 1973	410(1) to (6) of the Taxes Act
7(2)	26 of the Finance Act 1982	369 of the Taxes Act
9(1)	1970	1988
<i>In the Bankruptcy (Scotland) Act 1985 c. 66</i>		
Schedule 3 Part I para.1(1)	204 of the Income and Corporation Taxes Act 1970	203 of the Income and Corporation Taxes Act 1988

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para.1(2)	69 of the Finance (No.2) Act 1975	559 of the Income and Corporation Taxes Act 1988
<i>In the Housing Associations Act 1985</i>		
<i>c. 69</i>		
Section 62(2)	341	488
62(2)	1970	1988
<i>In the Airports Act 1986</i>		
<i>c. 31</i>		
Section 77(2)	1970 Act	Income and Corporation Taxes Act 1970
77(4)	48(10) of the Finance Act 1981	400(9) of the 1988 Act
77(5)	261(2) of the 1970 Act	408(2) of the 1988 Act
77(5)	262(1) of the 1970 Act	409(1) of that Act
77(5)	262(2)	409(2)
77(6)	1970 (twice)	1988
77(6)	258 to 264	Chapter IV of Part X
<i>In the Finance Act 1986</i>		
<i>c. 41</i>		
Section 24(4)	Finance Act 1978	Taxes Act 1988
58(4)	497 of the Taxes Act	788 or 789 of the Taxes Act 1988
114(2)	1970	1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
Schedule 13, para.17	134 of the Taxes Act	87 of the Taxes Act 1988 F31
para.17	(5) of the said section 134	(7) of that section
F31	533 of the Taxes Act	839 of the Taxes Act 1988 F31
15, para.10(1)		
para.10(4)	80 of the Taxes Act	34 of the Taxes Act 1988 F31
16, para.8(5)	from “154(2)” to first “Act”	113(2), 114(1) or 343(2) of the Taxes Act 1988 F31
para.8(8)	533 of the Taxes Act	839 of the Taxes Act 1988 F31
<i>In the Gas Act 1986 c. 44</i>		

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Section 63(9)	533 of the Income and Corporation Tax Act 1970	839 of the Income and Corporation Taxes Act 1988
<i>In the Insolvency Act 1986 c. 45</i>		
Schedule 6, para. 1	204 of the Income and Corporation Taxes Act 1970	203 of the Income and Corporation Taxes Act 1988
para. 2	69 of the Finance (No. 2) Act 1975	559 of the Income and Corporation Taxes Act 1988
<i>In the Social Security Act 1986 c. 50</i>		
Section 23(5)	204	203
23(5)	1970	1988
84(1)	365 (twice)	315
84(1)	1970	1988
Schedule 6, para.1(2)	365	315
para.1(2)	1970	1988
<i>In the Building Societies Act 1986 c. 53</i>		
Schedule 8, para.7	Schedule 8 to the Finance Act 1986	section 333 of the Income and Corporation Taxes Act 1988
<i>In the Financial Services Act 1986 c. 60</i>		
Schedule 15, para.14(5)	332	460(1) or 461(1)
para.14(5)	1970	1988
<i>In the Companies (Northern Ireland) Order 1986 (S.I.No.1032 N.I.6)</i>		
Article 217(3)(b)	444of the Income and Corporation Taxes Act 1970	670of the Income and Corporation Taxes Act 1988 F32
274(4)	359 (twice)	842 F32
274(4)	1970	1988 F32



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*In the Social Security  
 (Northern Ireland) Order  
 1986 (S.I.No.1888 N.I.18)*

Article 2(1)	365 (twice)	315
2(1)	1970	1988
24(5)	204	203
24(5)	1970	1988
Schedule 6, para.1(2)	365	315
1(2)	1970	1988

*In the Finance Act 1987  
 c. 16*

Section

72	1970	1988
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*In the Debtors (Scotland)  
 Act 1987 c. 18*

Section 53(6)	65(1A)	351(2)
53(6)	1970	1988
63(9)	65(1A)	351(2)
63(9)	1970	1988

*In the Abolition  
 of Domestic Rates  
 Etc. (Scotland) Act 1987  
 c. 47*

Section 3(5)	the whole of paragraph (b)	(b) “retail prices index” has the meaning given by section 833 of the Income and Corporation Taxes Act 1988
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*In the Finance (No.2) Act  
 1987 c. 51*

Section 84(1)	247 of the Taxes Act	12 of the Income and Corporation Taxes Act 1988
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**Textual Amendments**

- F6** *Repealed by 1989 s.187 and Sch.17 Part V in relation to accounting periods beginning after 31 March 1989.*
- F7** *Repealed by 1988(F) s.148 and Sch.14 Part VIII for 1990-91 and subsequent years.*
- F8** *Repealed by 1988(F) s.148 and Sch.14 Part IV for 1988-89 and subsequent years.*
- F9** *Repealed by 1988(F) s.148 and Sch.14 Part IX from 3 April 1989—commencement order S.I. [1989 No.473](#) (in Part III Vol.5).*

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- F10** Entry in Sch. 29 para. 32 Table repealed by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), ss. 81, 123, [Sch 19 Pt.V](#), Note 1
- F11** *Repealed by 1988(F) Sch.14 Part VIII for 1990-91 and subsequent years.*
- F12** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F13** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F14** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F15** *Repealed by 1988(F) s.148 and Sch.14 Part IV for 1988-89 and subsequent years.*
- F16** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F17** *Repealed by 1988(F) Sch.14 Part VIII for 1990-91 and subsequent years.*
- F18** *Treated as never having had effect—para.15 Sch.13 of 1988(F).*
- F19** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F20** *Repealed by 1989 s.187 and Sch.17 Part V in relation to accounting periods beginning after 31 March 1989.*
- F21** *Repealed by 1989 s.187 and Sch.17 Part VII in relation to disposals on or after 14 March 1989 (except where s.126 operates in consequence of relief under 1980 s.79 in respect of disposals before that date).*
- F22** *Repealed by 1989 s.187 and Sch.17 Part V in relation to accounting periods beginning after 31 March 1989.*
- F23** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F24** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F25** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F26** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F27** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F28** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F29** *Repealed by 1988(F) s.148 and Sch.14 Part IV for 1988-89 and subsequent years.*
- F30** *Repealed by 1988(F) s.148 and Sch.14 Part VI for accounting periods ending after 5 April 1988.*
- F31** *Repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.*
- F32** *Repealed by 1988(F) s.148 and Sch.14 Part VI for disposals made on or after 6 April 1988.*

**Modifications etc. (not altering text)**

- C1** *See 1990 s.132 and Sch.19 Part V for repeal in relation to allowances and charges falling to be made for chargeable periods ending after the day to be appointed (see 1988 s.10).*
- C2** *See 1990 s.132 and Sch.19 Part V for repeal in relation to allowances and charges falling to be made for chargeable periods ending after the day to be appointed (see 1988 s.10).*

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