

*Status: Point in time view as at 29/04/1996.*

*Changes to legislation: Finance Act 1990, SCHEDULE 14 is up to date with all changes known to be in force on or before 09 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)*

## SCHEDULES

### SCHEDULE 14

Section 89.

#### AMENDMENTS CORRECTING ERRORS IN THE TAXES ACT 1988

##### PART I

###### AMENDMENTS OF THE TAXES ACT 1988

- 1 The Taxes Act 1988 shall have effect, and shall be deemed always to have had effect, subject to the amendments made by this Part of this Schedule.
- 2 In section 37(1)—
  - (a) for the words “subsection (2) below” there shall be substituted the words “subsection (2) or (3) below”;
  - (b) for the words “this subsection” there shall be substituted the words “subsection (2) or (3) below”; and
  - (c) for the words “the amount of that tax” there shall be substituted the words “that amount”.
- 3 In section 213(6), for “(3)(1)(a)” there shall be substituted “ (3)(a) ”.
- 4 (1) In sections 322(1)(a) and (2) and 323(1), after the words “a British Dependent Territories citizen” there shall be inserted the words “ , a British National (Overseas) ”.  
  
(2) In section 323(7), after the words “British Dependent Territories citizens” there shall be inserted the words “ , British Nationals (Overseas) ”.
- 5 In section 326(2)(a), for the words from “12” to “1969” there shall be substituted the words “ 11 of the <sup>M1</sup>National Debt Act 1972 ”.

##### Marginal Citations

**M1** 1972 c. 65.

- 6 In section 377(1)(b), for “(5)” there shall be substituted “(8)”.

**F17** .....

##### Textual Amendments

**F1** Sch. 14 para. 7 repealed (for losses incurred in accounting periods ending on or after 01.04.1991) by Finance Act 1991 (c. 31, SIF 63:1), s. 123, Sch. 19 Pt.V Note 4.

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- 8            In section 478(3), for the words “section (2)” there shall be substituted the words “subsection (2)”.
- 9            In section 751(1)(a), for the words “the persons” there shall be substituted the word “persons”.
- 10           In section 757(7), before the words “the earliest date” there shall be inserted the words “any time on or after”.
- 11           In section 761(1), for the words “and Schedule” there shall be substituted the words “or Schedule”.
- 12           In section 773(2), for the words “this section” there shall be substituted the words “section 770”.
- 13           In paragraph 4(1) of Schedule 16, for “(4)” there shall be substituted “(3)”.

**PART II**

AMENDMENTS OF OTHER ENACTMENTS

*The Taxes Management Act 1970 (c. 9)*

- 14           In section 31(3) of the Taxes Management Act 1970, for the words “Part XV or XVI” there shall be substituted the words “any of sections 660 to 685 and 695 to 702”.
- 15           In section 98 of that Act, in the first column of the Table, in the entry relating to Schedule 9 to the Taxes Act 1988, for the words “paragraphs 6 and 25” there shall be substituted the words “paragraph 6”.

*The Oil Taxation Act 1975 (c. 22)*

- 16           In paragraph 5(2) of Schedule 3 to the Oil Taxation Act 1975, for the words “section 17 of this Act” and the words “the said section 17” there shall be substituted the words “section 500 of the Taxes Act”.

*The Capital Gains Tax Act 1979 (c. 14)*

F<sup>2</sup>17            .....

**Textual Amendments**

**F2**    [Sch. 14 para. 17](#) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with ss. 60, 101(1), 201(3), [Sch. 11 paras. 22, 26\(2\), 27](#)).

*The Finance Act 1981 (c. 35)*

F<sup>3</sup>18            .....

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**Textual Amendments**

- F3** Sch. 14 paras. 18 repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27).

*Commencement*

- 19 (1) Subject to the following provisions of this paragraph, the amendments made by this Part of this Schedule shall be treated for the purposes of their commencement as if they had been made by the Taxes Act 1988.

<sup>F4</sup>(2) .....

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

<sup>F4</sup>(4) .....

**Textual Amendments**

- F4** Sch. 14 paras. 19(2)(3)(4) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27).

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